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London

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THEATRE

ACCOUNTS.

CHANTREY.

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"THE ACCOUNTANTS' LIBRARY"

VOL. V.

THEATRE ACCOUNTS

BY

W. H. CHANTREY,

(Of the firm of Chantrey, Chantrey & Co., London.)

Fellow of the Institute of Chartered Accountants;
First in Order of Merit Final Examination.

SECOND EDITION.

LONDON:
Gee & Co. (Publishers) Ltd., 34 Moorgate Street, E.C.
1915.

Business
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EDITOR'S PREFACE.

THE object of the series of handbooks that will be published under heading of THE ACCOUNTANTS' LIBRARY is to provide, at a reasonable price, detailed information as to the most approved methods of keeping accounts in relation to all the leading classes of industry whose books call for more or less specialised treatment. No such series has hitherto been attempted; but there exist, of course, numerous separate works dealing with the accounts of one particular class of undertaking. These separate works are, however, for the most part either too expensive, or too superficial to answer the purpose that is particularly aimed at by THE ACCOUNTANTS' LIBRARY, which is intended to supply the student with that specialised information which he may require, while at the same time affording to the trader, banker, or manufacturer who is not in a position to secure the fullest information for his purpose, knowledge which can hardly fail to be of the very greatest assistance to him in the correct keeping of his accounts, upon a system specially adapted to his requirements and therefore involving a minimum expenditure of labour. It is expected that the series will also be found of material assistance to bookkeepers of all classes.

Without aiming at giving an exhaustive account of the manner in which each separate business is conducted, the technical points in connection with each industry will receive as much attention as is necessary in order fully to elucidate the system of accounts advocated, while each volume will be the work of one who has made that particular class of accounts more or less a speciality. It is obvious, however, that to

enable the necessary ground to be covered in the space available, it is incumbent to assume upon the part of the reader a certain knowledge of general bookkeeping. The extent of the knowledge assumed will vary according to the nature of the class of accounts considered. For example, in the volumes on "Bank Accounts" and "Shipping Accounts" a thorough acquaintance with ordinary double-entry bookkeeping is not unnaturally assumed; but in the case, for instance, of "Auctioneers' Accounts," and other similar volumes, such explanations are included as will enable the ordinarily intelligent reader fully to grasp the methods described even although his knowledge of bookkeeping may be of an elementary description. These explanations are, doubtless, superfluous as far as accountants are concerned, but are necessary to make the volumes of value to the majority of those specially engaged in these particular industries.

The whole series, comprising fifty-one volumes, forms a most valuable and complete library, dealing, at the hands of specialists, with practically every class of accounts, and illustrating the application of the theory of double-entry as described in general works on bookkeeping.

THEATRE ACCOUNTS.

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INTRODUCTION.

THE erection of new Theatres in London, its suburbs, and the provinces; the enormous amount of money expended on the lavish decorations and costly productions; the talented artistes, and the correspondingly large salary lists: all are accompanied by a keenness of competition in the theatrical world that would scarely have been dreamed of a short time ago. The difficulties, which every Manager now knows he has to contend with before he can hope to make a success, appear at the onset almost insuperable.

One of the results has been the investment in theatrical ventures of "foreign" capital—or, more correctly speaking, "city" capital—under the protecting wings of the Companies Acts and limited liability.

Which of these facts has been most prominent in the introduction of accountancy to the theatrical profession it is difficult to say, but certain it is that now most of the more important Theatres have their books and accounts regularly kept under the supervision of Professional Accountants, and it will be generally conceded that Managers have not been slow to appreciate the advantages which accrue from expert advice in matters of bookkeeping.

It will probably fall to the lot of many accountants to take over the temporary management of a Theatre, either as Receiver and Manager, Trustee or Liquidator, and it has therefore been thought that forms of agreements might advantageously be set out, which has been done in the Appendix. The author is indebted to W. Webb-Ware, Esq., Solicitor, for many of such forms, and desires to place on record his appreciation of the assistance thus given.

W. H. C.

January 1902.

INTRODUCTION TO SECOND EDITION.

In this Edition several paragraphs have been added in relation to Music Hall Accounts to facilitate the checking of the House in cases where two shows are given each evening, or where a Booking Fee is charged.

The forms in the Appendix dealing with Licences have been brought up to date, and the Award of Sir George Askwith with regard to Music Hall Contracts has been added.

The L. C. C. Regulations for the protection of Theatres, &c., from fire are so numerous, and are changed and added to from time to time, that the Author feels that no useful purpose would be served by including them in this volume.

W. H. C.

61 & 62 Lincoln's Inn Fields,
London, W.C.
March 1915.

THEATRE ACCOUNTS.

CHAPTER I.

RECEIPTS.

THE transactions of a theatrical business differ very widely from those of any other undertaking, hence some distinctive method of recording them is essential. Up to the present time this branch of accounts has not been dealt with in any great detail, and it is therefore proposed to set out the most salient features of Theatrical Accounts in so far as they differ from the ordinary merchant's bookkeeping. It will be assumed that all who peruse this book have already acquired a sound knowledge of the elements of bookkeeping.

The chief difficulty to be contended with is to insure an accurate record of the House Receipts. To accomplish this a series of forms, or Returns, are set out, which at first may seem to be unnecessary, but it will be found upon closer investigation that they all form part of a system, and lead to the Final Return of the takings of each performance. In this respect the accounts of nearly all places of entertainment are similar, more particularly Music Halls, it being only necessary to consider whether the seats are (1) numbered and reserved, and sold (*a*) on or (*b*) before the day on which they are used; or (2) not numbered, and are sold at the doors after the opening of the house.

Many Music Halls now give two performances each evening, and this practice will probably extend to Provincial Theatres

very shortly. It is necessary in these circumstances for some system to be adopted which will enable the Checktaker to see at a glance that the tickets handed to him are for the right performance, and this is usually accomplished by having a broad bar printed in a distinct colour across the Tickets for the first performance, and plain tickets for the second performance.

This system can be extended by having different coloured tickets for the various parts of the House classified, so that each checktaker will only be required to accept tickets of the same colour for any particular performance.

HOUSE RECEIPTS.

The principal income of a Theatre takes the form of letting seats in various parts of the house, and may be divided into three heads, viz. :—

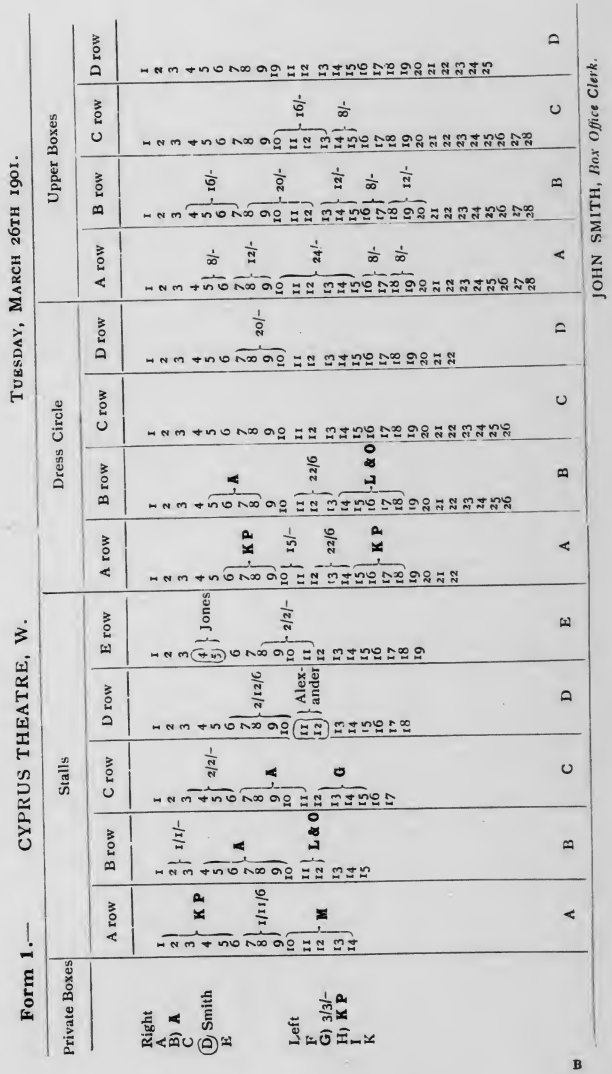
(1) Advance Booking.
(2) Library Booking.
(3) Money taken at Doors.

Advance Booking.—

All seats which are booked at the Box Office before the performance commences at which they are to be used come under the head of "Advance Booking," and great care must be taken by the Box Office clerk to see that they are properly marked off on the Box Office Sheet (Form 1), which is a plan of the house, showing every seat which can be booked, usually the "Private Boxes," "Stalls," "Dress Circle," "Upper Boxes"; and in the case of suburban and provincial Theatres there may also be "Amphitheatre," "Pit Stalls," &c. There is a plan for each performance, and it will generally be found convenient to bind them together so that a week's record is in one book.

As a receipt for the money taken, the Box Office clerk hands to the purchaser a ticket which originally consists of three

Form 1.— CYPRUS THEATRE, W. TUESDAY, MARCH 26TH 1901.



parts (perforated so as to be easily divided), having previously torn off one part, marked off the seats on the Sheet, and recorded the amount received. Frequently all the tickets for each performance are bound together in book form; this prevents any of them being lost, and makes it easier to see which tickets have been sold. Each counterfoil, as torn off, is put on to a file to correspond with the date, and at the end of the day (or, if the piece be running, at some time most convenient before the house opens) these counterfoils of the tickets are taken from the files and entered upon an Advance Booking Return (Form 2). The total amount having been agreed with the cash taken, the money is handed to the Acting Manager, with the return. It will be observed that this form is arranged so that each day's bookings are kept distinct, and after being checked with the counterfoil of the tickets this return is posted to the Advance Book (Form 3) by the Acting Manager or his assistant.

Form 2.— CYPRUS THEATRE.

ADVANCE BOOKING.

On March 26th 1901.

Date	No.	Boxes @ £3 3s.	No.	Stalls @ 10/6	No.	Dress Circle @ 7/6	No.	Dress Circle @ 5/-	No.	Upper Circle @ 4/-	Advance Book Fo.	Total
		£ s d		£ s d		£ s d		£ s d		£ s d		£ s d
1901 March 26	1	3 3 0	4	2 2 0	3	1 2 6	4	1 0 0	10	2 0 0		9 7 6
27		..	3	1 11 6	5	1 17 6	4	1 0 0	6	1 4 0		5 13 0
28			2	1 1 0	2	0 15 0	3	0 15 0	4	0 16 0		3 7 0
29		..		..	5	1 17 6	2	0 10 0	6	1 4 0		3 11 6
30	2	..	10	5 5 0	15	5 12 6	16	4 0 0	20	4 0 0		25 3 6
April 1		..		..		..	2	0 10 0				0 10 0
	3	9 9 0	19	9 19 6	30	11 5 0	31	7 15 0	46	46 9 4		£47 12 6

		£ s d
Notes	.. ..	15 0 0
Cheque	.. ..	2 2 0
"	.. ..	1 11 6
"	.. ..	
"	.. ..	
P.O.'s	.. ..	0 15 0
Gold	.. ..	22 10 0
Silver	.. ..	5 14 0
		£47 12 6

JOHN SMITH, *Box Office Clerk.*

Form 3.— CYPRUS THEATRE.

BOOKINGS IN ADVANCE for Tuesday, 26th March 1901.

Date	Private Boxes		Orchestra Stalls		Dress Circle, 7/6		Dress Circle, 5/-		Upper Circle		To tal
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
		£ s d		£ s d		£ s d		£ s d		£ s d	£ s d
1901 March 19 ..		..	2	1 1 0		..		..	5	1 0 0	2 1 0
20 ..		..		..		..		..	4	0 16 0	0 16 0
21 ..		..	2	1 1 0		..		..	4	0 16 0	1 17 0
22 ..		..	2	1 1 0	3	1 2 6		..	6	1 4 0	3 7 6
23 ..		..	5	2 12 6		..		..	8	1 12 0	4 4 6
25 ..		..	3	1 11 6	2	0 15 0		..	1	0 4 0	2 10 6
26 ..	1	3 3 0	4	2 2 0	3	1 2 6	4	1 0 0	10	2 0 0	9 7 6
Box Office ..	1	3 3 0	18	9 9 0	8	3 0 0	4	1 0 0	38	7 12 0	24 4 0
Front	1	3 3 0	7	3 13 6	24	9 0 0	14	3 10 0		..	19 13 6
					T. 2	0 7 0		..		..	
U. C.		..		..		..		..	25	5 0 0	5 3 0
	1	4 4 0		..		..		..	T. 2	0 3 0	
Libraries ..	1	3 3 0	29	15 4 6	17	6 7 6		..		..	28 19 0
	1	4 4 0									
	3	9 9 0	54	28 7 0	49	18 7 6	18	4 10 0	63	12 12 0	77 19 6
					T. 2	0 7 0		..	T. 2	0 3 0	
Pit		..		..		..		..		..	19 13 0
Gallery ..		..		..		..		..		..	10 16 0
Complimentary	2	..	6	..	4	..	2	..	4	..	
Vacant ..	4	..	23	..	19	..	2	..	42	..	
Total Seating	10	..	83	..	74	..	22	..	111	..	108 8 6
Less Discount		..		..		..		..		..	1 9 0
											£106 19 6

* N.B.—Two seats transferred to Dress Circle. Seating capacity 109.

Form 4.— CYPRUS THEATRE.

BOX OFFICE. PREVIOUS BOOKING RETURN.

Date 26th March 1901.

			£ s d	£ s d
	Boxes, Private	at	4 4 0	
1 ..	"	"	3 3 0	3 3 0
	"	"	1 11 6	
18 ..	Orchestra Stalls	"	0 10 6	9 9 0
8 ..	Dress Circle (first 3 rows)	"	0 7 6	3 0 0
4 ..	Dress Circle	"	0 5 0	1 0 0
38 ..	Upper Circle	"	0 4 0	7 12 0
				£24 4 0

JOHN SMITH, *Box Office Clerk.*

The Advance Book being posted up day by day from the Advance Bookings Returns, all money which has been received at any time previously for tickets for a particular performance is shown on a separate page. On reference to Form 3 certain figures will be seen which purport to set out that on March 19 2 Stalls @ 10/6=£1 1s. 0d. and 5 Upper Circle @ 4/-=£1 0s. 0d. were booked for the performance on March 26, and that on March 20 4 Upper Circle @ 4/-=16 - were booked for the same performance, likewise on subsequent days other seats were booked, so that in all 1 Private Box= £3 3s. 0d., 18 Stalls @ 10/6=£9 9s. 0d., 8 Dress Circle @ 7/6= £3 0s. 0d., 4 Dress Circle @ 5/-=£1 0s. 0d., and 38 Upper Circle @ 4/-=£7 12s. 0d., total £24 4s. 0d., were booked in advance for the performance on March 26. The remaining entries are referred to later.

Before the House is opened the Box Office clerk makes out the "Box Office (Previous Booking) Return" (Form 4) (sometimes called "Bookings Matured"), which includes all the seats marked off on his plan as having been paid for in advance, and in respect of which the money has already been handed to the Acting Manager. Upon receipt of this return it is the duty of the Acting Manager to see that it agrees with the Advance Book for that date, so that the Previous Booking Return for March 26 should show the same number of seats—viz., 18 Stalls, 8 Dress Circle, &c. &c.—entered thereon as are set out in the Advance Book.

This system of checking the advance booking is very important, as even the most careful Box Office clerks occasionally make errors, more particularly in marking off seats for a wrong date, and if these are not discovered immediately, considerable confusion must arise.

In many Music Halls at the present time it is usual to charge a booking fee for seats booked in advance, and when

this is done, it is necessary to use special tickets with such words as "Booking Fee 6d." printed on one corner: when the House opens, the manager by means of a machine cuts off the corners of the tickets so marked, counts the tickets and hands them to the booking clerk who sells at the "doors"; the parts of the tickets which are thus cut off are retained by the manager for use in checking the House.

In Halls where this system is in vogue, the tickets sold in advance are dealt with at a separate office from those sold at the doors.

It is important that a guillotine be used for cutting off the corners of the tickets, which should be locked up, as in the event of any questions arising as to the number of tickets sold with the booking fee, the counterfoils collected by the check-takers could be sorted out to see if the corresponding clean cut appeared on each ticket which was claimed to have been sold at the doors. A further check could be adopted by having the row and number of the seat printed on the corner intended to be cut off, but in most cases this precaution would not be necessary.

Library Bookings.—

The next source of income is derived from Library Bookings. It is usual for the management of a Theatre to allow a discount of from 5 to 10 per cent. upon seats booked by Libraries, which (with the "booking fee") forms the Library Profit. In some cases the Libraries take a "deal"—that is to say, they take, and pay for, a certain number of seats for a number of weeks, and risk whether they can dispose of them or not. The ordinary procedure of booking seats is for the Library to telephone to the Box Office inquiring what seats they have to let, and in some cases asking the Box Office clerk to mark off certain of them in pencil, which means that the Theatre is

not to dispose of those seats without first inquiring whether the Library has sold them or not; and this method often facilitates business, as most Theatres are connected by private wires with the principal Libraries. Having disposed of some seats to a Library, the Box Office clerk marks them off on the Box Office Sheet, in a different coloured pencil to that in which Advance Booking is recorded, and against the seats the initials of the particular Library are placed. These are shown in heavy type on Form 1.

Before each performance commences the Libraries send round to every Theatre a list of the seats which they have booked, and from such list the Box Office clerk is enabled to check his Sheet. If the Library has taken a "deal," and has not succeeded in selling all the seats, they inform the Box Office of this, and in the event of the clerk requiring them he is at liberty to sell them. He then proceeds to make up the Library Return (Form 5), which sets out the total number of each class of seats booked by each Library and the total discount allowed.

Form 5.— CYPRUS THEATRE.

LIBRARY RETURN.—Date, 26th March 1901.

Library	Boxes			O. S. 10/6	D. C.		U. C. 4/-	Amount
	£4 4s. 0d.	£3 3s. 0d.	£1 11s. 6d.		7/6	5/-		£ s d
Keith, Prowse & Co. ..	1	..	..	6	8	..	..	10 7 0
Mitchell ..	..	..	..	5	..	..	..	2 2 6
Ashton ..	..	1	..	12	4	..	..	10 19 0
Lacon & Ollier	..	..	..	2	5	..	..	2 18 6
Gastrell ..	..	..	..	4	..	..	..	2 2 0
	1	1		29	17		.	28 19 0
Less Discount, 5%								1 9 0
								£27 10 0

JOHN SMITH, *Box Office Clerk.*

These Library Returns are posted to the Libraries Ledger, so that at the beginning of the week an account of the bookings of each Library may be sent to them on Form 6. After allowing for the discount, the total of these weekly accounts must agree with the total of the Library Returns. Although n all West End Theatres the general accounts of the Theatre, are made up to Friday evening, these accounts to the Libraries are invariably made up to (and including) Saturday evening.

Form 6.—MESSRS. KEITH PROWSE & CO.

Dr. to CYPRUS THEATRE.

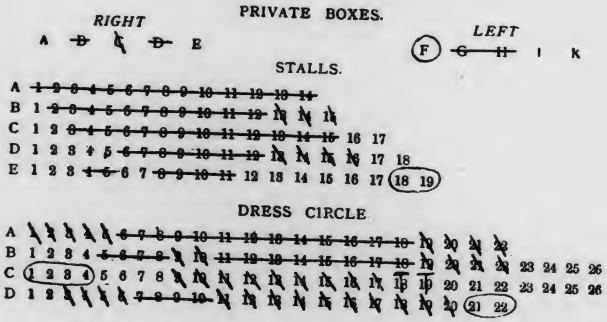
			£ s d	£ s d
1901 March Mon. 25th.		Private Boxes		
	4	Stalls	2 2 0	
	2	Dress Circle at 7/6	0 15 0	
		" " 5/-		
		Upper Circle		2 17 0
Tues. 26th	1	Private Boxes	4 4 0	
	6	Stalls	3 3 0	
	8	Dress Circle at 7/6	3 0 0	
		" " 5/-		
		Upper Circle		10 7 0
Wed. Mat. 27th.		Private Boxes		
		Stalls		
	2	Dress Circle at 7/6	0 15 0	
	3	" " 5/-	0 15 0	
		Upper Circle		1 10 0
Wed. Evg. "		Private Boxes		
	2	Stalls	1 1 0	
	3	Dress Circle at 7/6	1 2 6	
		" " 5/-		
	4	Upper Circle	0 16 0	2 19 6
Thurs. 28th.		Private Boxes		
	4	Stalls	2 2 0	
	10	Dress Circle at 7/6	3 15 0	
		" " 5/-		
		Upper Circle		5 17 0
Fri. 29th.		Private Boxes		
	3	Stalls	1 11 6	
		Dress Circle at 7/6		
		" " 5/-		
		Upper Circle		1 11 6
Sat. Evg. 30th.	2	Private Boxes	4 14 6	
	10	Stalls	5 5 0	
	6	Dress Circle at 7/6	2 5 0	
	4	" " 5/-	1 0 0	
		Upper Circle		13 4 6
				38 6 6
		Discount		1 18 4
				£36 8 2

Door Money.—

It may now be assumed that the Box Office clerk has all his returns in order preparatory to the opening of the House, but, before that is actually done, he must take another Plan (Form 7), and rule through (horizontally) all seats which have been booked, either in advance or through a Library, so

Form 7.— CYPRUS THEATRE.

VACANT LIST.—26th March 1901.



that at a glance he can tell which seats are still open. As each seat is disposed of he marks the same off by a *downward* stroke, and from this plan he is able to make up his "Front Return" or "Cash at Doors" (Form 8) similar in form to the Box Office (Previous Bookings) Return, which latter records seats booked prior to the opening of the House.

Usually the Upper Circle seats are sold (after the opening of the House) at a separate entrance, but the system is precisely the same, the clerk taking the money requiring a separate *plan* and return.

All parts of the House have now been dealt with, except such as are not "booked," generally the Pit and Gallery, and

it should at once be stated that these are the most difficult to check. The most usual system in vogue now is that of the Accurate Checktaker Co., Lim. The "Accurate Checktaker" is a machine throwing out checks, or passes, by turning a handle. The checks cannot be replaced on the machine, and are of such a size as to preclude their being taken back, or handled in any way by the money-taker. They are marked so as to distinguish the Pit from the Gallery, and also to avoid their being used for any night other than that for which they are issued. The number of checks thrown out is automatically recorded by the machine, from which the money-taker makes up his Return.

Form 8.— CYPRUS THEATRE.

FRONT (CASH AT DOORS).—Tuesday, 26th March 1901.

			£ s d	£ s d
	Private Boxes	at	4 4 0	
1	" "	"	3 3 0	3 3 0
	" "	"	1 11 6	
7	Stalls	"	10 6	3 13 6
24	Dress Circle	"	7 6	9 0 0
14	" "	"	5 0	3 10 0
	Transfers :—			
2	Upper Boxes *to* Dress Circle	"	3 6	0 7 0
	to	"		
	to	"		
	Notes .. .. .. £ 5 : :			
	Gold .. .. .. £ 7 : 10 :			
	Silver .. .. .. £ 7 : 3 : 6			
	£ 19 : 13 : 6			£19 13 6

JOHN SMITH, *Box Office Clerk.*

In some instances turnstiles are used; but in most places the local authorities forbid them, as in case of fire they would impede the exit of the audience.

The remaining system is that involving the use of Railway Tickets or Roll Tickets, which, being numbered and of different colours, can easily be identified; but the objection to them is that they can be handed back by the check-taker to the money-taker after having been issued, and could then be sold again to the next person purchasing a ticket.

In most Theatres members of the audience are allowed to leave the House if they choose to do so, and return when they like. "Pass out" checks are handed by the check-taker to those availing themselves of this privilege, and are collected upon their re-entering: it is therefore necessary that these checks should be distinctive. The Acting Manager keeps a large selection of them of different colours, and having various words printed on them in large block letters, usually in connection with the piece. When the money-takers come for their returns he writes upon the top of same the name that will be on the "Pass out" checks of the Gallery or Pit, as the case may be, at the same time giving the respective check-takers corresponding checks. This only applies to the cheaper parts of the House, as in the case of "booked" seats the audience always retains part of the ticket.

Another feature in connection with these returns is "Transfers." It may happen that a person in the Gallery desires to go to the Pit upon paying the difference in the price, and for this reason special tickets are provided in the money-taker's box at the Pit entrance, marked "Transfer from Gallery." But before he dispenses with one of these tickets, it is necessary for the money-taker to know that the person has already paid for his Gallery entrance, and also to be able to satisfy the management that he did not sell this transfer in

place of an ordinary entrance; in order to accomplish both these ends he collects and retains the "Pass out" check.

All the tickets of a Theatre, whether from a Library, Box Office, or Money-taker, are collected by check-takers, and immediately placed in locked boxes, of which the Acting Manager alone has the keys. In the case of booked seats it is also advisable for the check-taker to have a plan by him and mark off all seats as the tickets are given up, thus forming an additional check upon the Box Office, and enabling the management to see at a glance which seats are actually occupied.

The money-takers at the Upper Circle, Pit, and Gallery make up their respective Returns before leaving their offices (Forms 9, 10, 11), and, in the case of the Upper Circle, his plan also, and hand the money with the Returns to the Acting Manager, the latter having recorded the commencing number on the Pit and Gallery returns before the house opens.

Form 9.— CYPRUS THEATRE.

UPPER CIRCLE.—Tuesday, 26th March 1901.

Pit Pass Out, "Arthur." Gallery Pass Out, "Floradora."

			£	s	d
Sold	25 Seats ..		5	0	0
	In Boxes				
	Standing				
Transfers from Pit at 1/6	2		0	3	0
Transfers from Gallery at 3/-					
Notes	£ : :				
Gold	£ 3 : 10 :				
Silver	£ 1 : 13 :				
	£ 5 : 3 : 0		£5	3	0

Signed, P. SIMONS, *Money-Taker.*

Form 10.— CYPRUS THEATRE.

PIT.—Tuesday, 26th March 1901.

Gallery Pass Out, "Floradora."

			£ s d
*No. Finish	3,308		
No. Begin	3,152		
Sold	156	at 2/6	19 10 0
Transfers from Gallery :—			
*No. Finish	416		
No. Begin	414		
Sold	2	at 1/6	0 3 0
Notes	£ : :		
Gold	£ 2 : :		
Silver	£ 17 : 13 :		
	£ 19 : 13 : 0		£19 13 0

Signed, K. ROBINSON, *Money-Taker.*

Form 11.— CYPRUS THEATRE.

GALLERY.—Tuesday, 26th March 1901.

			£ s d
*No. Finishing	6,257		
„ Commencing	6,041		
Sold	216	at 1/-	10 16 0
Notes	£ : :		
Gold	£ 3 : :		
Silver	£ 7 : 16 :		
	£ 10 : 16 : 0		£10 16 0

S. JONES, *Money-Taker.*

* The number at finish is the last one left unused, and will be the commencing number at the next performance.

The Box Office clerk also hands in his Returns, consisting of "Front," "Library," "Box Office (Previous Booking)," "Box Office Sheet," "Advance Booking," "Plan," together with the money, to the Acting Manager, who is now in a position to make up the "Final Return" (Form 12) and "Total Seating Return" (Form 13): the latter, besides

Form 12.— CYPRUS THEATRE.

FINAL RETURN.

Date.....26th March 1901. Weather.....Fine.

Remarks.....

		£ s d
Box Office (Front)	(*see Form 8*)	19 13 6
Upper Circle	(„ „ 9)	5 3 0
Pit	(„ „ 10)	19 13 0
Gallery	(„ „ 11)	10 16 0
After Account last night ..	.. ..	
Total Cash at Doors ..	.. ..	55 5 6
Libraries..	(*see Form 5*)	27 10 0
Previous Booking	(„ „ 4)	24 4 0
Cash at Doors	£ s d 55 5 6	
Advance Booking .. (*see Form 2*) ..	47 12 6	
Total Cash ..	£102 18 0	
		£106 19 6

ROBERT CLARK, *Acting Manager.*

showing the total number of seats sold, also serves to check the calculations of the Box Office clerk, as, if any errors had been made, the totals of the two Returns would not agree. The accuracy of the Final Return would be tested by the "Advance Book"; but this is probably not made up until the following day, and as the Manager—and often the Author

Form 13.— CYPRUS THEATRE.

TOTAL SEATING RETURN.—Tuesday, 26th March 1901.

	£ s d	Sold	Free	Vacant	Capacity	£ s d
Private Boxes	4 4 0	1	..	1	2	4 4 0
" "	3 3 0	3	1	..	4	9 9 0
" "	1 11 6	..	..	4	4	
Stalls	0 10 6	54	6	23	83	28 7 0
Dress Circle	0 7 6	49	4	19	*74	18 7 6
" "	0 5 0	18	2	2	22	4 10 0
Upper Circle	0 4 0	63	4	42	109	12 12 0
Pit	0 2 6	156	5	39	200	19 10 0
Gallery	0 1 0	216	..	34	250	10 16 0
Transfers—						
U. C. to D. C.	2 at 3/6 ..	..	..	..	..	0 7 0
Pit to U. C.	2 at 1/6 ..	..	..	..	..	0 3 0
Gallery to Pit	2 at 1/6 ..	..	..	..	..	0 3 0
						108 8 6
Less Discount						1 9 0
						£106 19 6

ROBERT CLARK, *Acting Manager.*

* Two Transfers make up total capacity.

and others—expect to receive the Final Return by the first post on the following morning it is necessary that any error should be detected at once. It is also necessary for the Acting Manager to record the agreement of his cash, which can conveniently be done on the Cash Statement (Form 14).

A work of this nature would not be complete without mentioning the "First Return," although it bears no relation to the accounts of the Theatre. The Manager, in addition to others financially interested who may be in the Theatre at the time, is always most anxious to hear the total. As soon, therefore, as the majority of the audience have arrived the Acting Manager ascertains from the Box Office and various money-takers the amount of money they have

received, or otherwise booked, representing the night's earnings, and this is entered on a Return, to give an approximate value of the House.

Form 14.— CYPRUS THEATRE.

CASH STATEMENT.—Date, 26th March 1901.

	£ s d		£ s d
Advance Booking	47 12 6	Notes	25 0 0
Libraries' "	10 9 6	Cheques	10 9 6
Box Office (Front) ..	19 13 6	"	2 2 0
Upper Circle	5 3 0	"	1 11 6
Pit	19 13 0	"	5 0 0
Gallery	10 16 0	"	7 10 0
Bars	7 14 0	P. O.	0 15 0
Programmes	3 18 11	Gold	65 10 0
		Silver	7 2 5
	£125 0 5		£125 0 5

ROBERT CLARK, *Acting Manager.*

CHECKING THE HOUSE.

One of the first duties of the Acting Manager in the morning is to open the various boxes containing the tickets placed therein by the check-takers. These tickets are then carefully sorted and counted, and the number compared with the various Returns: each ticket should be compared with the Box Office Sheet and the Plan, so that in the event of a greater number of tickets being in the box than is recorded on the Returns, the seat or seats not so included can be identified and an explanation demanded. It should be mentioned that the Libraries issue special tickets of their own, which must be carefully checked with the lists of seats sent in the previous evening by them, as well as with the Box Office Sheet.

In the event of all the seats in the House being sold, there is less necessity to check the tickets in detail, because the exact number of seats is well known, and if money is received in respect of them all nothing more can be desired, but this would not apply in all cases. Another check upon the House is to see all the unused tickets, and if none of the counterparts have been torn off it may be fairly well assumed that the seat it represents has been unoccupied. Allowance must be made for Libraries' Bookings, it being necessary to see that all seats taken by Libraries are also represented by unused House tickets.

It will nearly always be found that a certain number of Complimentary tickets have been issued, which should bear the signature of the Manager or Acting Manager, and be marked "Complimentary"; or, if the latter be objected to, the ticket must be initialled, and a separate voucher signed by the Manager or Acting Manager, having the numbers of the seats upon it; and in all cases the Box Office Sheet and Plan should show Complimentary seats by some distinctive mark—usually a circle round the number—and have the name of the recipient against them.

The Pit and Gallery tickets should also be counted, and, if numbered, placed in numerical order; in the event of the number being less than that on the Return, the check-taker should be reprimanded for allowing a person to pass him without collecting his ticket, as it might be used to admit someone on a future occasion, although the use of different-coloured tickets for each performance may obviate this. The check-takers should occasionally be moved to different parts of the House, so that they are not always working with the same money-taker. If the "Accurate Checktaker" be used, the number of the tickets issued, as recorded on the machine, should be compared with the Return made.

An additional check upon the House, and one which should be judiciously made use of, is to count the people entering any part of the Theatre, and compare the numbers with the Returns; but it will be understood that this precaution is of no use if the check-takers or money-takers are aware of the fact of its being taken.

The Advance Book (Form 3) should now be completed by entering therein the details of the "Front Return," "Libraries," "Upper Circle," "Pit," "Gallery," and the total of the money column, after deducting Library Discount, should then agree with the Final Return, and becomes a suitable reference as to the business done on any particular day; in addition, the number of the seats is shown, and after bringing into account the "Complimentary" and "Vacant" seats, the seating capacity of the House is accounted for.

In some Theatres it is the custom for the Advance Booking to be kept by the Box Office clerk under his own control until the day arrives for which the seats are booked, and then he hands the money over to the management. It will be observed that in the system described above the Box Office clerk hands all Advance Booking, with a Return, to the Acting Manager *on the day on which he takes the money*, and there is room for little doubt as to which is the correct method from an accountant's point of view.

MISCELLANEOUS RECEIPTS.

The other items of income which may be found in some Theatres arise from Bar Receipts, Sale of Programmes, Advertisements on Programmes, Cloak Room Fees, or otherwise, although it is customary in most West End Theatres to let the Bars and Programmes for a fixed rental.

Bars.—

These will require careful checking, and although this department hardly comes within the province of this book it may be stated that each Bar Attendant should fill in and sign a printed slip giving the amount of the takings of her Bar.

Form 15.— WINE.....

Bottles								Half-Bottles							
Receiv'd		Transferred to Bars			Balance	Stock	Over or Short	Receiv'd		Transferred to Bars			Balance	Stock	Over or Short
Date	No. Received	Date	Bar	No.				Date	No. Received	Date	Bar	No.			

A Cellar Ledger (Form 15) should be kept, debiting all goods received, making the entry from the Delivery Notes or Invoices, and crediting the Goods sent to the various Bars from Counterfoil Order Books, which the Bar attendants should fill up and sign, for all goods supplied from the cellar. The stock-taking, at intervals of not more than once a fortnight, in conjunction with the Cellar Ledger, will give the details necessary to fill up the Stock Sheets (Form 16), which would probably be made out by one of the clerks in the Theatre, or by a "Gauger"; but it is incumbent upon the accountant to see that a proper system of check is adopted, and that it is properly carried out.

Form 16.— CYPRUS THEATRE.

Stock of Stalls Bar for 14 days ending 15th January 1900.

Particulars	Stock 1/1/00	Additions	Stock 15/1/00	Consumed	Cost Price	Selling Price	Amount at Cost Price	Amount at Selling Price	Remarks
							£ s d	£ s d	

SUMMARY.

Actual Takings	£	:	:	
Total at Selling Price ..	£	:	:	
„ „ Cost Price ..	£	:	:	
Gross Profit, per cent.	£	:.	:	

It will be observed that both the Cost Price and the Selling Price of the Stock consumed is shown; and thus not only can the actual takings of each Bar be compared with the selling price of stock consumed, but the actual profit and the percentage can be ascertained.

Programme Receipts

should be vouched by a Return signed by the attendant, and the stock of Programmes kept, debiting the account with the number received from the printers as per invoice, and crediting the number supplied to each attendant after allowing for returns.

Advertising Receipts

do not often appear in detail in Theatre Accounts, as it is generally found more convenient to let the advertising rights at a fixed rental per annum. Where they are not let off, the monthly or quarterly amounts are journalised from particulars obtained from the contracts, debiting "Sundry Debtors for Advertising" and crediting "Advertising Receipts." The Personal Accounts will then be kept in a subsidiary Ledger, as

the amounts would be very small, and would unnecessarily complicate the General Ledger.

Cloak Room Fees

will be vouched by the numbered tickets given to the attendant after allowing for those returned.

The whole of the receipts from the Theatre have now been dealt with, but frequently these receipts are divided between two different parties, and in the case of suburban and provincial Theatres this is nearly always so. One party provides "all that is seen or heard upon the Stage," and is usually referred to as the "Back"; the other party provides the other expenses, and may be referred to as the "Front." The division of expenses varies considerably. For example, the advertising may be paid for in equal proportions, likewise Limes, Gas, and Lighting may be the subject of some special arrangement; but the above always forms the basis of the agreement. The percentage of the receipts retained by the Theatre ranges from 40 to 60, or, in exceptional cases, even as low as 30; but the "Attraction" must be exceptional to induce the Manager of a Theatre to give 70 per cent. to the touring company. The receipts from Bars, Programmes, Advertising, &c., are never shared.

Usually such agreements, where this system is in vogue in West End Theatres, are for the run of the piece, subject to the proviso that either party may terminate the agreement by giving a fortnight's notice to the other, in the event of the House receipts falling below a certain sum.

CHAPTER II.

EXPENDITURE—TREASURY.

When speaking to a Theatrical Manager about the expenditure of a House, his mind instinctively turns to the "Treasury," and it is to this important subject that it is now necessary to direct our attention.

All artists receive their salaries weekly, and all Advertising, Bill-posting, and other accounts are paid weekly; but the latter are kept distinct and are paid at "Trade Treasury," which is fixed at a later time than the House Treasury, or is sometimes paid on the following Monday.

There is often a great difficulty in obtaining receipts from all the artists, as they object upon principle to giving them; in fact, at a recent meeting of the O. P. Club a leading actor made a special comment upon the fact that he never gave a receipt. In view of the fact that artists are fined for being late, and receive extra payment for some matinées, it becomes necessary to obtain some acknowledgment for the amounts paid, which are not (as in the case of a manufactory) checked by various clerks, foremen, &c., before they are paid. In all cases, therefore, where an artist objects to giving a receipt it would be advisable to make the payment by an "order" cheque, as it would be phenomenal to meet anyone who objected to endorse their name on a cheque, or to receive payment in that manner. The items can further be vouched

by reference to the contracts and the stage manager's report, which gives particulars of the " lates " and " absentees."

The orchestra is usually paid in one sum upon a list signed by the conductor. One member of the orchestra, who is appointed Librarian, makes out such list, pays the salaries, and obtains receipts for the same.

The carpenters and stage-hands are dealt with in the same way, likewise the electricians; the heads of the various departments giving full details as to how each employee's salary is made up. The carpenters are usually paid by the hour, and the night staff by the number of performances they work.

From all persons who receive weekly salaries it is expedient to obtain a discharge up to the date of payment, and the receipt (Form 17) will generally be found to meet all requirements.

Form 17—

.....190 .

Received from the Manager of the CYPRUS THEATRE the sum of.....
in settlement of Salary up to and including.....
Night.

.....

There seems no necessity in a Theatre to have a Petty Cash Account, as each week the treasurer will reimburse all the small amounts which have been laid out by the various members of the staff, and if necessary a " float " could be provided to meet this expenditure meanwhile. In this way all the weekly expenditure, however small, is brought under review in the Treasury Sheet.

The Trade Treasury presents no special features for comment. All accounts of London West End Theatres are made up to Friday evening, and are presented for payment on Saturday,

Form 18.—

Particulars	Week ending ...190 £ s d	Week ending ...190 £ s d	Week ending ...190 £ s d	Week ending ...190 £ s d	Week ending ...190 £ s d	Week ending ...190 £ s d	Week ending ...190 £ s d	Week ending ...190 £ s d	Week ending ...190 £ s d	Week ending ...190 £ s d	Week ending ...190 £ s d	Week ending ...190 £ s d
ARTISTS' SALARIES.												
Ladies :—												
.....												
.....												
.....												
.....												
Gents :—												
.....												
.....												
.....												
.....												
&c. &c.												
Total												

or other day appointed. If specially requested, the gas and electric light companies will take the readings on Saturday morning, and bring in their accounts by one o'clock on that day.

When the Treasury Book (Form 18) is made up it should be signed by the manager before being presented to the accountants. The form of book shown will save the repetition of the particulars each week, as they vary little from time to time. The items of expenditure should be arranged in the same order as in Form 19.

Financial Statement.—

As will be seen, most of the accounts of a Theatre are settled weekly, and it is therefore not a difficult matter for the accountant to present to the management an approximate Revenue Account on the Tuesday or Wednesday following the close of each week's business, accompanied by a list of the Treasury payments, balance in hands of the treasurer, &c. A Treasury Sheet and approximate " Statement of Income and Expenditure " (Form 19) is set out, showing thereon the usual headings for a company running the Theatre ; these can be altered to meet the circumstances of the case—*e.g.* by omitting Artists' Salaries, Author's Fees, &c., the form would be suitable for a provincial Theatre.

This statement contains very useful information for the manager and proprietors, and the interest displayed in it will generally be ample compensation for the trouble taken in its preparation. It should, however, be very carefully pointed out that the Income and Expenditure Account is—as the heading indicates—only approximate, as small items of expenditure will invariably be found to have been omitted ; the object is to enable the management to observe *at once* when it is desirable to cut down expenses—such as advertising

—and also watch what effect such reduction has upon the Receipts.

These weekly returns may be usefully tabulated, so that fluctuations either in the income or the expenditure may be more easily noted. This tabulated statement should be (Form 20) carefully used, as upon being added up, the difference between the Total Receipts and the Total Expenses columns should give the net profit to date ; the figures, however, may be inaccurate, through some miscellaneous expenditure being omitted. With a view of obviating errors of this description as far as possible, it would be advisable to compare the totals of the Tabulated Statement from time to time with the Expenditure Journal. For Suburban Theatres and touring companies such a statement is particularly useful to assist the management in deciding which piece—or town, as the case may be—shows the most profitable results. The form (No. 20), as set out, shows specimen headings for a suburban Theatre, but they may be altered in accordance with the approximate Income and Expenditure Account (Form No. 19).

Form 19.— CYPRUS THEATRE.

TREASURY SHEET AND APPROXIMATE STATEMENT OF INCOME AND EXPENDITURE.

Week ending Friday, 29th March 1901.

	Cheques	Cash	Total
	£ s d	£ s d	£ s d
Artists' Salaries (as per List)—	..	262 10 0	262 10 0
Management—			
Manager	..	15 0 0	
Acting Manager	..	4 0 0	
Box Office Keeper	..	2 10 0	
Clerks	..	2 0 0	23 10 0
Gas	3 6 10	..	3 6 10
Electric Light	24 5 6	..	24 5 6
Staff—			
Housekeeper and Cleaners	..	4 5 6	
Attendants	..	1 5 0	
Check-takers and Money-takers	..	4 10 0	
Police, Linkmen, Janitors	..	4 15 0	14 15 6
Bar Salaries—			
Manageress	..	1 10 0	
Staff	..	2 10 0	
Cellarman	..	2 0 0	6 0 0
Stage Expenses—			
Stage Manager	..	5 0 0	
Carpenter	..	2 10 0	
Night Staff	..	14 5 0	
Electrician and Assistants	..	5 10 0	
Property Men and Call Boy	..	4 15 0	
Hire of Furniture	..	4 0 0	
Wigs	..	1 10 0	37 10 0
Author's Fees—5% on £786 1s. 6d.	39 6 1	..	39 6 1
Orchestra—			
Conductor	..	4 0 0	
Instruments	..	26 5 0	30 5 0
Advertising and Bill Posting—			
Salaries—Press Agent and Bill Inspector	..	5 10 0	
Expenses	..	1 5 0	
Newspapers	55 0 0		
Bill Posting Accounts	32 10 0		94 5 0
Printing—			
Programmes	11 12 0		11 12 0
General	2 10 0	..	2 10 0
Commission on Programmes	..	3 4 0	3 4 0
Bar Purchases	..	0 5 6	0 5 6
General and Extraordinary Expenses—			
Box Office Petty Cash	..	0 9 8	
Acting Manager's Petty Cash	..	0 10 2	
Hire of Plants	..	2 0 0	
Altering Stalls	..	0 15 0	3 14 10
	£168 10 5	£388 9 10	£557 0 3

Form 19—(*continued*).

Dr. EXPENDITURE		INCOME.		*Cr.*
Particulars	Amount	Particulars	Gross Receipts	Nett
	£ s d		£ s d	£ s d
Salaries of Artists	262 10 0	House Receipts—		
Management	23 10 0	Saturday Matinee	60 17 6	
Gas	3 6 10	Saturday Evening	124 8 6	
Electric Light	24 5 6	Monday	130 8 6	
Do. Lamps (estimated)	1 10 0	Tuesday	106 19 6	
Staff	14 15 6	Wednesday	115 0 6	
Bar Salaries	6 0 0	Thursday	131 10 6	
Stage Expenses	37 10 0	Friday	116 16 6	786 1 6
Author's Fees	39 6 1			
Orchestra	30 5 0	Bars	47 10 0	
Advertising and Bill Posting	94 5 0	Cost, say 60%	28 10 0	
Printing	2 10 0	Estimated profit		19 0 0
Office Stationery (estimated)	1 0 0			
General Expenses	3 14 10	Programmes	26 9 2	
Fixed Charges, including Rent, Rates, Taxes, and Insurance, Repairs, and other annual outgoings	150 0 0	Cost	11 12 0	
		Estimated profit	14 17 2	
		Less Commission	3 4 0	11 13 2
	694 8 9	Advertising Receipts on Programmes, &c.	10 0 0	
Approximate Profit	130 5 11	*Less* Agent's com.	2 0 0	
		Nett Proceeds		8 0 0
	£824 14 8			£824 14 8

TREASURY BALANCE.

Balance brought forward from last week		15 4 2		
Cheque		400 0 0		
		415 4 2	Gold	4 0 0
Less—				
Paid into Bank	£20 0 0			
Disbursements	388 9 10	408 9 10	Silver	2 13 6
			Copper	0 0 10
Balance in hand carried forward as per Contra		£6 14 4		£6 14 4

Form 20.—

Date Week ending	Piece	No. of Performance	Total House	Theatre Share	Bars	Programmes	Miscellaneous	Total Receipts, after deducting Cost of Bars, &c.	Approximate Profit or Loss	Total Expenses	Management	Gas and Electric	Staff	Bar Salaries	Stage Expenses	Orchestra	Advertising	Printing and Stationery	General Expenses	Fixed Charges	Remarks
			£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	

CHAPTER III.

BOOKS OF ACCOUNT, &c.

HAVING considered all the various forms and returns in detail, it will be necessary to trace their record in the principal books of account, and follow their connection one with the other, leading to the consummation of all bookkeeping—the Balance Sheet and Revenue Account.

Form 21.—

Dr. CASH.

Date	Particulars	Posting Folio	Advance Booking	Libraries	Doors	Bars	Programmes	Sundries	Cash	Bank
			£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

CONTRA. *Cr.*

Date	Particulars	Voucher No.	Posting Folio	Discount	Treasury	Creditors' Ledger	Sundries	Cash	Bank
				£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

The Cash Book (Form 21) is a tabulated one, having on the Debit side columns for the various classes of receipts, including Libraries, Advance Booking, &c. ; and on the Credit a column for Treasury, as the item occurs weekly, and also another column for the various items which are posted to the Creditors' Ledger. The House Receipts, Bars, Programmes are entered up from the Acting Manager's Cash Statement, and other items of revenue should be recorded in the Sundries column, and posted separately. The totals of the Debit columns are posted periodically to the credit of the respective Ledger Accounts in the General Ledger, and the details of the Library Receipts are also posted to the Libraries Ledger. The total of Treasury column on the credit side is posted to the debit of the Treasury Account in the Creditors' Ledger, the Discount column to the credit of Discount Account in the General Ledger, and the totals of the "Creditors' Ledger," Treasury, and Discount columns to the debit of a "Creditors' Ledger Account" in the General Ledger.

The Journal is of the ordinary "double cash" pattern, with a posting folio, and is principally used for journalising the weekly or other periodical totals of the House Receipts, showing the details therein as set out in the Final Returns (Form 12), from which authenticated statements the entries are made. The House Receipts Account is credited, and "Libraries," "Advance Booking," and "Cash at Doors" are debited with their respective proportions.

The accounts with the various Libraries may be more conveniently kept in a subsidiary Ledger, posted up from the Library Returns, the net amount being entered after allowing the usual discount, and the balance shown therein as owing should agree with the Libraries Account in the Private Ledger.

The "Advance Booking Account" will be a credit balance, and will agree with the total of the amounts shown in the

Advance Book (Form 3) as the money received in respect of seats booked for dates beyond that on which the balance is struck. This balance should be tested not less frequently than once a week ; and for this purpose, and also for testing the Library Accounts, a form has been drawn up by the author which is now in use at various Theatres (Form 22). This form should be made out to the date when the financial week of the Theatre closes, so that the management may have a clear statement of their available funds. In the case of successful pieces the Advance Booking in hand amounts to many hundreds of pounds, as does also the amount owing by Libraries ; it is therefore necessary for the proprietors of the undertaking to be able to see how much of the bank balance is represented by Advance Booking, and also the amount due by the Libraries to the previous Saturday, as well as the amount accruing due in the current week, as the former amount is generally due and payable on the Thursday or Friday in the week following that in which the seats are booked, while the latter amount will not be received until a week later

It will also be found useful to set out an analysis of the Total Seating Return, so that it may be seen which part of the House is being attracted by the piece, and the fluctuations that take place.

This statement (Form No. 22) may conveniently be attached to the Treasury Sheet (Form 19), and form part of the Weekly Statement to be laid before the proprietors.

When a sharing agreement is in operation it will be necessary to debit "House Receipts" at the end of each week, and to credit the party finding "all that is seen and heard upon the Stage" (or the proprietor of the touring company, as the case may be) with proportion. This entry will conveniently be made through the Journal.

Form 22.—

THE CYPRUS THEATRE.

HOUSE RECEIPTS.—Week ending Friday, 29th March 1901.

Date	Total House	Libraries	Previous Booking per Box Office Return	Cash	Advance Booking	Received from Libraries	Bars	Programmes	Total Cash paid into Bank
1901	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
Saturday, 23 March—Morn.	60 17 6	8 9 0	9 5 6	43 3 0	..	..	3 10 10	2 15 3	
" " " Even.	124 8 6	36 7 6	32 14 0	55 7 0	29 6 0	..	9 10 6	4 18 4	148 10 11
Monday, 25 " ..	130 8 6	10 10 6	45 11 0	74 7 0	42 17 6	..	6 1 2	3 15 3	127 0 11
Tuesday, 26 " ..	106 19 6	27 10 0	24 4 0	55 5 6	47 12 6	10 9 6	7 14 0	3 18 11	125 0 5
Wednesday, 27 " ..	115 0 6	38 13 6	19 13 0	56 14 0	31 19 6	134 13 9	6 18 6	3 10 5	233 16 2
Thursday, 28 " ..	131 10 6	36 12 6	32 4 6	62 13 6	29 13 6	46 13 9	7 5 3	3 13 1	149 19 1
Friday, 29 " ..	116 16 6	41 7 6	24 17 0	50 12 0	32 17 6	69 19 0	6 9 9	3 17 11	163 16 2
Total	£786 1 6	£199 10 6	£188 9 0	£398 2 0	£214 6 6	£261 16 0	£47 10 0	£26 9 2	£948 3 8

£786 1 6

£948 3 8

Form 22—(*continued*).

LIBRARIES.

			£ s d
Owing from last week			498 5 6
Add Library Bookings as above			199 10 6
			697 16 0
Less Cash received as above			261 16 0
Owing to Saturday last, 23rd March 1901	£281 6 0		
Owing on Current Week	154 14 0		
Now owing			£436 0 0

ADVANCE BOOKING.

	£ s d
Balance from previous week	25 0 0
Advance Booking Returns	214 6 6
Total	239 6 6
Less Box Office Returns	188 9 0
Balance in hand	£50 17 6

Date	Total House	Boxes	Stalls	Dress Circle and Balcony	Upper Circle	Pit	Gallery	Transfers	Library Discount
1901	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
Mar. 23 Morn. ..									
" 23 Even. ..									
" 25									
" 26 ..	106 19 6	13 13 0	28 7 0	22 17 6	12 12 0	19 10 0	10 16 0	0 13 0	1 9 0
" 27 ..									
" 28 ..									
" 29 ..									
Total ..									

The expenditure other than the Salaries and Wages, and for which invoices are received, should be recorded in an "Expenditure Journal" (Form 23), and the invoices numbered in accordance therewith. It will also be found convenient to pass through this Journal the totals of the Cash Treasury payments, treating the Treasurer as a tradesman, and crediting him with the total payments made. In this manner —by keeping the Expenditure Journal cast up, and the cross-cast agreed from time to time—the totals of the columns can be inserted in a Trial Balance at any time, or the average weekly amount of any particular item of expenditure ascertained.

In some cases it might be desirable to save labour by posting the amounts paid for weekly accounts—such as Gas, Electric Light, Advertising Accounts, &c.—direct from the Cash Book to the General Ledger, but this can only be usefully done when the accounts are promptly paid.

All invoices should be initialled by the Manager or Acting Manager before being passed into the Journal, and, in case of Bill-posting amounts, should also be passed by the Bill Inspector; while the master carpenter and electrician should also be called upon to vouch the invoices of their particular departments.

The totals of the Expenditure Journal are posted to the General Ledger, debiting the respective Expense Accounts with the amounts of the Detail columns, and crediting the amount of the Total column to "Sundry Creditors Account."

The Creditors and Libraries Ledgers call for no comment, except that in the case of any inaccuracy occurring therein it will be detected by the corresponding account in the General Ledger.

The General Ledger will contain comparatively few entries, as the whole of the expenditure is recorded in the Expenditure

Form 23.—

Date	Name	Particulars	No. of Invoice	Folio	Total	Management	Artists	Gas and Electric	Staff	Bar Salaries	Stage Expenses	Orchestra	Bar Purchases	Advertising	Printing and Stationery	General Expenses	Sundries		
																	Account	Folio	Amount
					£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d			£ s d

Journal, of which the totals only, with the totals of the Cash Book, are posted: the receipts likewise will only appear in weekly totals, and it will therefore be easy to make out a Trial Balance and prepare a Revenue Account and Balance Sheet, which in all theatrical businesses should be done not less frequently than once each half-year, while quarterly accounts would be preferable in many cases.

The accounts in the General Ledger will be as follows, assuming the case of a company incorporated under the Companies (Consolidation) Act, 1908.

Authorised Capital.
Share Account.
Sundry Shareholders { Application and Allotment. First Call. Final Call.
Authorised Debenture Issue.
Debenture Account.
Sundry Debenture-holders.
Freehold or Leasehold Premises.
Furniture, Decorations, &c.
Preliminary Expenses.
Reserve Account.
Stage Properties, Costumes, Scenery and Effects.
Production, "Julius Cæsar."
House Receipts.
Libraries.
Advance Booking.
Cash at Doors.
Bars.
Programmes.
Advertising Receipts.
Tour No. 1 Production Account.
Tour No. 1 Profit and Loss.

Tour No. 1 Cash Account.
Artists' Salaries.
Author's Fees.
Management Salaries.
Staff.
Bar Salaries.
Stage Expenses.
Orchestra.
Gas and Electricity.
Rent, Rates, and Taxes.
Advertising and Bill-posting.
Insurance.
Printing and Stationery.
Bar Purchases.
General Expenses.
Legal and Professional Charges.
Repairs and Renewals.
Directors' Fees.
Interest on Debentures.
Depreciation.
Creditors' Ledger.
Income and Expenditure Account.

AUTHOR'S FEES.

In nearly all cases the consideration for the author's labours is in the nature of a percentage upon the receipts—that is to say, upon the House Receipts, not including the income of the Bars, Programmes, &c., and after deducting Library Discount. For this reason (amongst others) such discount is deducted from each night's returns. One important feature to be set out very clearly is the manner in which the percentage is to be calculated; it is usually graduated so that the larger the

receipts the greater the percentage, and the agreement should show whether upon the receipts reaching or exceeding a certain amount the larger percentage is to be calculated upon the whole amount or only upon the excess. It certainly appears more equitable that the increased percentage should be upon the amount over the specified sum.

The author generally receives a sum of money upon delivery of the manuscript, which may or may not be in advance of the fees. In the former case this item should be debited to a Suspense Account, and each week a Journal entry made debiting "Author's Fees" and crediting the Suspense Account with the actual fees payable upon the total of the receipts. Should it so happen that the run of the piece terminates before the Suspense Account is exhausted, the balance may still be an asset if the sum paid covers "Provincial" performances, otherwise the amount must be written off to "Profit and Loss." In this connection, if the fees vary for different towns, it will save trouble—and often litigation—if the individual towns are set out, and not described generally as No. 1, or No. 2, or "Fit-ups." This course has been adopted in the form of Author's Agreement which is set out in the Appendix.

PROVINCIAL TOURS.

It is not unusual for a piece to be played in London without much financial success, while in the provinces large profits are earned, and for this reason a piece is often continued at a West End Theatre, even at a loss, in order that it may be well advertised and so enable provincial tours to be booked.

Tours may generally be divided into three classes—"No. 1," "No. 2," and "Fit ups": No. 1 including all large towns; No. 2, smaller towns; and "Fit-ups" generally refer to quite small towns and other places where no proper Theatre exists, but where the Town Hall (or other building) is adapted for dramatic performances. At these latter places the touring companies often play only for three nights.

Tour Accounts are necessarily not so complicated as in the case of a Theatre, as the entries in connection with the bookings are not dealt with. It is the duty of the Touring Manager to go carefully through the returns and check them as already described, particularly as to the unused tickets and the Complimentary vouchers, and to obtain from the Acting Manager of the Theatre signed Final Returns for each performance. All the expenditure should be properly vouched, and an account of receipts and payments up to the Saturday evening, together with such vouchers and Final Returns, sent to the principals each week: in order that the Touring Manager's account may be readily followed it is customary for him to have printed forms (Form 24) to be filled up. The sheet will form the basis of the Tour Accounts in the Head Office books.

All expenditure in connection with the production of the tour will be debited in the Head Office books to the particular Tour Account to which it refers, and can conveniently be called "Tour No. 1 Production Account"; the Scenery, Dresses, Properties, Rehearsal Expenses, Music, Copies of Parts, &c., will be included in this account; or, in general terms, all expenditure incurred up to the commencement of the tour.

The sum of money, or "float," which is handed to the Touring Manager when leaving should be debited to "Tour No. 1 Cash Account," and, as each week's sheet is received from him, this account is debited with the total Receipts and the "Tour No. 1 (Profit and Loss) Account" credited: the cash expenditure of the Tour Manager is conversely credited to the "Tour Cash Account" and debited to the "Tour (Profit and Loss) Account."

Form 24.—

Theatre..... Opposition..... .....Performances,

Commencing.....190....

Date	RECEIPTS.	£ s d	£ s d		£ s d	£ s d
	Monday			By *Salaries*, per List		
	Tuesday			„ Fares from————to———— ..		
	Wednesday			„ Carriage of Scenery at———— ..		
	Thursday			*General Expenses—*		
	Friday			„ Cartage Account		
	Saturday Matinee			„ Wardrobe Account		
	Saturday Evening			„ Property Account		
	Less Theatre Share, at % ..			„ Stage Manager's Account		
	Miscellaneous Receipts, viz.:			„ Agent's Account		
		£		„ Carriage of Parcels		
	Cash Summary :—			„ Gratuities		
	Balance last week .. .. ..£			„ Petty Cash, including Stamps, Papers, &c.		
	Receipts as above .. .. ..£			„ Hire of Wigs		
	Less Expenditure			„ Boys' Wages		
	Less Remitted to Head Office ..			„ Heading Lithos		
	Balance in hand .. ..£			„ Author's Fees		
				„ Advertising and Printing		
					£	

Form 24—(*continued*).

Dr. SUMMARY for Week ending.....190 . *Cr.*

	£ s d		£ s d
To Share of House Receipts		By Salaries	
„ Books Sold		„ Fares	
„ Approximate Loss		„ General Expenses	
		„ Author's Fees	
		„ Advertising and Printing	
		Total Cash paid	
		„ *Accounts owing—*	
		Advertising and Printing	
		„ Approximate Profit	
	£		£

Signed_____ Touring Manager.

The Tour Accounts may be usefully analysed by the use of a tabulated book similar to Form 20 ; and, in the event of many tours being out, it may be desirable to save labour, in which case the totals only of each tour need be journalised. This method has the additional advantage of showing in the Tour (Profit and Loss) Account the nature of the expenditure, which is useful for comparison with other tours, and for making arrangements for future visits.

Any remittance to or from the Tour Manager will be debited or credited to the Tour Cash Account, which is in the nature of a personal account with that official.

CHAPTER IV.

PRODUCTION.—DEPRECIATION.

It is improbable that one-fourth of the persons who witness the first performance of a "Musical Comedy," "Drama," or even a "Farce," have any idea of the expenditure necessary to bring about that state of things which enables them to be in a position to express their opinion as to the merits or demerits of the production.

The Production Expenses include the salaries of stage managers, carpenters, scene-shifters, band, and other expenses during the rehearsals, besides the more formidable items of Costumes, Dresses, Scenery, Printing of Posters, Preliminary Advertising : all expenses incurred prior to the first night are, more or less, in the nature of Production Expenses.

Each piece that is produced at a Theatre must have a Ledger Account allotted to the expenses of the production, and certainly all the items relative to the Dresses, Scenery, Properties, and other tangible assets, must be posted thereto ; but with regard to such expenditure as Lighting, Rent, Advertising, &c., the circumstances must influence the decision somewhat. In the event of a Theatre being taken with the special object of producing a certain piece, undoubtedly all expenses incurred which are necessary for the production of that piece may be debited to the Production Account, and after the first night it should be possible for the manager to see how much he has spent in order to produce his piece, which may or may not be a success. Subsequently,

during the run of the piece, accounts may be taken out to show the result of the trading, and if a surplus is shown of the current receipts over the current expenditure the question arises, "How much of that surplus is profit?" Here many facts have to be considered before any answer can be given at all, and even after very careful consideration doubt will always remain as to whether the decision is a right one. What is the value of the Production, and of the various items of expenditure which are included under that head in the Ledger? If a tour is to be sent out, the dresses may be utilised, and may therefore be safely assumed to be worth something, but not the full cost. The scenery may be sent on tour; but, if so, it would have to be altered considerably (unless it had been constructed specially with this purpose in view), and therefore it cannot be valued at much in proportion to the original cost. Should, however, a tour not be contemplated, the dresses and scenery may be taken at anything up to 50 per cent. of their cost, depending largely upon whether they are such as can be readily adapted for other dramatic representations.

But beyond this, what value remains for the large miscellaneous expenditure? This entirely depends upon the length of time the piece is likely to run, and who is the prophet who will forecast this? If the receipts exceed the ordinary expenditure by a large margin for many weeks in succession, and do not show any great falling off, then it may be fairly assumed that the piece is a successful one and the run may be estimated at some months longer, depending upon the time of the year and other circumstances. The most successful pieces may run for two years; but this is phenomenal, the average time for a good piece being about nine to twelve months. If the piece be unsuccessful, it will probably not be necessary to estimate the length of the run, as the accounts will most likely not be made up until after it has terminated.

It is almost impossible to estimate the amount to be written off the Production Account; but the principle is easily laid down—viz., to ascertain the residual value of the production after the run has ceased, bearing in mind that if the provincial rights are owned it may be utilised for the tours, and to write off the difference over the whole period of the run, bringing forward the proportionate amount to cover the unexpired period in addition to the residual value. It is expedient, however, that the period in which the largest profits are earned should bear the largest proportion of the cost of the production, and this period is—excepting in rare cases—the first.

This principle applies also to Tour Accounts, and is then probably capable of being more accurately carried out, as, taking the average of the various places visited, a more reliable estimate may be made of the number of tours which may be made remuneratively.

In suburban and provincial Theatres, where, as a rule, no productions are undertaken, the question of depreciation of this particular asset does not arise; but the terms of the contract with visiting companies invariably stipulate that the Theatre has to provide "stock" scenery, including the ordinary "Drawing-room," "Hall," "Wood," or similar sets, while the touring company carry such sets as are of a special nature only adaptable to the piece and which would not ordinarily be kept by the Theatres visited. The depreciation on "stock" scenery would probably be about 15 per cent. to 30 per cent. per annum; but it would be advisable to get the stage manager, in conjunction with the stage carpenter, to give a valuation of the same from time to time when the question of depreciation arises, as certain scenery requires constant repairing, and probably also a good deal would be made by the stage hands.

Other items of depreciation do not call for any particular attention. The Furniture, Seats, Upholstery, &c., are generally let with the Theatre, even on long leases, and would have to be left in good repair, and expenditure of this nature should be charged to Revenue Account. The rates of depreciation will be as usual, being, approximately, Decorations, Furniture, and Fixtures, 10 per cent. to 15 per cent.; Structural Alterations, Permanent Decorations, or Improvements to be written off during the length of the lease. A convenient table is set out in the Appendix, from which can be ascertained the amount of depreciation to be written off leasehold property each year after allowing for the addition of interest on the capital sunk. If it is desired that a separate fund be invested outside the business which, with accumulated interest, will provide the capital sunk at the expiration of a given number of years, then the interest on £1 must be deducted from the figure in the table. In most cases the latter method is preferable, more particularly as the best insurance offices issue leasehold insurance policies which allow 3 per cent. compound interest upon the premums paid, which, however, are always payable at the commencement of each year, whereas the table gives the result upon the basis of the annual sums being set apart at the end of the year. Examples are also given showing how the table can be used for ascertaining the Present Value and Amount of an Annuity.

CHAPTER V.

REVENUE ACCOUNT AND BALANCE SHEET AND NOTES ON THE AUDIT OF THE ACCOUNTS.

THE Trial Balance will be drawn up from the General Ledger, each account being verified as far as possible from outside evidence; and from the particulars set out thereon the Revenue Account and Balance Sheet will be prepared.

The Authorised Capital will be checked with the Memorandum of Association; the Shares Issued vouched by the Allotment Sheet, the Minute Book, and Share Register; and the amount shown to be due from shareholders for calls unpaid, or uncalled capital, must be agreed with the Share Ledger, all cash received in respect of shares allotted being checked into the Share Ledger.

The amount standing as an asset in the Leasehold or Freehold Premises Account must be verified by reference to the actual deeds—and in the case of a new Theatre, the sums spent on Building, &c., will be vouched by receipts from the builders, decorators, &c., in conjunction with the architect's certificates—and proper depreciation must be written off.

The Preliminary Expenses have now to be estimated in the prospectus of every company and an account of the same laid before the statutory meeting, and the Ledger Account should be compared with this estimate and account: such expenditure is usually written off in from three to seven years.

The Production Account must be carefully examined to see that it includes nothing but items properly relating thereto; it should also distinguish between money spent in tangible assets, and expenditure which is more in the nature of preliminary production expenses. The question of depreciation of this asset must be most carefully considered.

The House Receipts, in the case of an audit, would be compared with the original Final Returns signed by the Acting Manager, after being satisfied that such Final Returns correctly recorded the totals of the Subsidiary Returns, and that some proper system of check had been efficiently carried out.

The balance on the "Libraries" Account will be easily verified by extracting the balances from the Library Ledger; if the audit is conducted at some little time after the closing of the books, it would be useful to note whether all the outstanding accounts had been duly paid.

The Advance Booking will show a credit balance, and should be agreed with the Advance Book; but in order to properly audit this account, it is necessary to attend upon the day after the books are closed and then examine the tickets, to ascertain the missing ones, in conjunction with the Box Office Sheet. If this course be not taken, it is advisable to check the Advance Booking up to the date of the examination, and then check the missing tickets with the Box Office Sheet: it is in the Advance Booking that more defalcations arise than in any other department of a Theatre, hence the strictest examination is necessary.

The Bars, Programmes, and Sundry Receipts will be vouched by the returns signed by the respective attendants; and Advertising Receipts by the programmes, in conjunction

with the contracts. It is necessary to see that every advertisement appearing has the corresponding charge accounted for.

Tour Accounts are audited by comparison with the Tour Manager's Returns and vouchers in conjunction with the agreements with the Lessees of the Theatres visited.

This exhausts all the items of Income, and—as pointed out before—it is the most necessary part of Theatre Accounts to check; hence all the accounts have been referred to, even where in some cases nothing further has been done than to repeat information already given under another head; it will be understood that many of the accounts will be dealt with when vouching the Cash Book.

The remaining accounts in the General Ledger relate to the expenditure, which will be vouched by the invoices passing through the Expenditure Journal, and by the Cash Book vouchers, both of which must be kept in numerical order to facilitate reference.

The Artists' and other Salaries must in all cases be checked with the contracts, and all expenditure must be passed by the heads of the various departments and by the Manager.

The "Creditors Ledger Account" must be agreed with the schedule of balances taken from that Ledger, and the usual precaution taken of checking them with statements rendered by the creditors to ensure that all the liabilities have been included.

The Treasury Account will be found in the Creditors' Ledger, and, if possible, it will be advisable for the treasurer to pay into the bank the balance he has in hand on the date when the books are closed for audit; in case this is not done, the account must be brought up to the date of the audit and the cash representing the balance counted.

A Revenue Account and Balance Sheet have been included in the Appendix, but it has not been thought necessary to show *pro formâ* Ledger Accounts dealing with the various items shown therein, as the manner of writing up the General Ledger has been explained, and there is nothing exceptional or of peculiar significance in this part of the Theatre Accounts. The Revenue Account would be considerably curtailed before being submitted to a body of shareholders—*e.g.* it would be inadvisable to let the "public" know or be able to calculate the average takings per performance, and therefore the receipts from tours are frequently added to the receipts of a Theatre.

The Depreciation on the Leasehold Premises, &c., is worked out on the supposition that the lease is one for sixty years, and that the accounts are drawn up at the expiration of the second year of such lease. In a case of this description, where 5 per cent. Mortgage Debentures are in existence, the rate of interest is taken at 5 per cent., and the system shown in the first example of the Depreciation Table is adopted because, until debentures are paid off, it would be more profitable for the company to utilise their spare funds in redeeming the Debentures than to invest the money at 3 per cent. by taking out a Leasehold Redemption Policy with an insurance company. For this reason it would be more beneficial if the debentures were redeemable by yearly drawings, which in the case of a leasehold property is not unusual. On the other hand, if the debentures are all repayable at the same time after the expiration of a certain number of years, it might be advisable to take out a policy which would produce an amount equal to the debentures at the time of repayment, and after their redemption to take out a further policy to provide the balance of the value of the lease, after deducting the amount

of the discharged debenture debt, at the expiration of the lease.

One other point should be borne in mind in fixing the rate of depreciation—viz., the Dilapidations; and to provide for these in the one case a larger depreciation should be written off, and in the other case a larger policy should be taken out.

It will be observed that in the Balance Sheet there appears an issued Share Capital of £30,000, of which £7,500 is uncalled: this is set out to indicate the treatment of such an item, and not as an example of the usual state of affairs. A Theatrical Company cannot be considered as a desirable concern in which to hold shares which are not fully paid, although this course is adopted in some of the London Music Halls.

APPENDIX.

Balance Sheet and Revenue Account.

Depreciation and Sinking Fund Table.

Lord Chamberlain's Instructions.

" " Regulations.

" " Licence for Theatre.

" " " " Play.

" " " " Cinematograph.

L.C.C. Regulations as to New Licences and Transfers.

Music Hall Award, 1913.

Agreement between Lessee of Suburban or Provincial Theatre and Touring Manager.

Agreement between Manager and Artiste.

Agreement between Author and Manager.

BALANCE SHEET AND REVENUE ACCOUNT.

BALANCE SHEET, 31st December 1900.

	£ s d	£ s d
Authorised Capital—		
50,000 Shares of £1 each	50,000 0 0	
Issued Capital—		
30,000 Shares of £1 each	30,000 0 0	
Less Uncalled, 5/- per Share ..	7,500 0 0	
	22,500 0 0	
Less Unpaid Calls	20 0 0	22,480 0 0
Mortgage Debentures—		
Authorised, 200 5% Debentures of £100 each £20,000 0 0		
Issued—		
150 Debentures of £100 each ..	15,000 0 0	
Add Interest accrued	375 0 0	15,375 0 0
Sundry Creditors—		
On Open Account	1,152 12 10	
Directors' Fees	125 0 0	1,277 12 10
Reserve Account	..	1,000 0 0
Revenue Account—		
Balance 31st December 1899 ..	3,480 10 9	
Less Dividend paid £2,248 0 0 Carried to Reserve A/c .. 1,000 0 0	3,248 0 0	
	232 10 9	
Add Profit as per Revenue Account, to 31st December 1900 ..	3,472 5 1	3,704 15 10
		£43,837 8 8

	£ s d	£ s d
Leasehold Premises, Fixtures, Decorations, &c., at cost	35,000 0 0	
Less Amount charged to Revenue	202 14 1	34,797 5 11
Furniture, Bar Plant, Improvements, &c.	2,569 12 2	
Less Amount charged to Revenue	256 19 2	2,312 13 0
Stage Properties, Costumes, Scenery, and Effects	3,496 12 6	
Less Amount charged to Revenue	1,748 6 3	1,748 6 3
Sundry Debtors (including Libraries)	..	212 14 9
Unexpired Rates, Taxes, and Insurance	..	315 2 6
Preliminary Expenses	400 0 0	
Less Amount charged to Revenue	200 0 0	200 0 0
Cash at Bank	4,096 12 10	
„ in hand	154 13 5	4,251 6 3
		£43,837 8 8

REVENUE ACCOUNT, from 1st January to 31st December 1900.

Dr.

1900		£ s d	£ s d
Dec. 31	To Artists' Salaries	9,715 14 3	
„	„ Stage Expenses	2,859 11 0	
„	„ Orchestra	2,268 10 0	
„	„ Author's Fees	1,606 1 8	16,449 16 11
„	„ Rent, Rates, Taxes, and Insurance	3,554 10 8	
„	„ Management	1,405 0 0	
„	„ Gas and Electric	1,282 4 11	
„	„ Wages of Staff, Janitors, Housekeepers, &c. ..	1,954 8 4	
„	„ Advertising and Bill Posting	3,569 12 6	
„	„ Printing and Stationery ..	236 9 4	
„	„ General Expenses	327 3 9	
„	„ Repairs and Renewals ..	240 4 7	
„	„ Legal and Professional Charges	153 10 10	
„	„ Directors' Fees	500 0 0	13,283 4 11
„	„ Interest on Debentures ..	750 0 0	
„	„ Depreciation on Lease (*less* Interest)	103 16 6	
„	„ Depreciation on Furniture, Stage Properties, &c. ..	2,005 5 5	
„	„ Preliminary Expenses written off	200 0 0	3,059 1 11
„	„ Balance, being Profit carried to Balance Sheet ..	..	3,472 5 1
			£36,264 8 10

Cr.

1900		£ s d	£ s d
Dec. 31	By House Receipts	..	32,121 12 6
„	„ Bar, Programme, and Advertising Receipts	3,215 16 9	
	Less Cost and Expenses ..	1,540 2 11	1,675 13 10
„	„ Transfer Fees	..	5 10 0
„	„ Receipts—Provincial Tours	7,567 10 0	
	Less Salaries and Expenses	5,105 17 6	2,461 12 0
			£36,264 8 10

DEPRECIATION AND SINKING FUND TABLE.

Years	3%	3½%	4%	4½%	5%	6%	Years
1	1.030000	1.035000	1.040000	1.045000	1.050000	1.060000	1
2	.522611	.526400	.530196	.533997	.537805	.545437	2
3	.353530	.356934	.360349	.363773	.367209	.374110	3
4	.269027	.272251	.275490	.278744	.282012	.288591	4
5	.218355	.221481	.224627	.227792	.230975	.237396	5
6	.184598	.187668	.190762	.193878	.197017	.203363	6
7	.160506	.163544	.166610	.169701	.172820	.179135	7
8	.142456	.145477	.148528	.151610	.154722	.161036	8
9	.128434	.131446	.134493	.137575	.140690	.147002	9
10	.117231	.120241	.123291	.126379	.129505	.135868	10
11	.108077	.111092	.114149	.117248	.120389	.126793	11
12	.100462	.103484	.106552	.109666	.112825	.119277	12
13	.094030	.097062	.100144	.103275	.106456	.112960	13
14	.088526	.091571	.094669	.097820	.101024	.107585	14
15	.083767	.086825	.089941	.093114	.096342	.102963	15
16	.079611	.082685	.085820	.089015	.092270	.098952	16
17	.075953	.079043	.082199	.085418	.088699	.095445	17
18	.072709	.075817	.078993	.082237	.085546	.092357	18
19	.069814	.072940	.076139	.079407	.082745	.089621	19
20	.067216	.070361	.073582	.076876	.080243	.087185	20
21	.064872	.068037	.071280	.074601	.077996	.085005	21
22	.062747	.065932	.069199	.072546	.075971	.083046	22
23	.060814	.064019	.067309	.070682	.074137	.081278	23
24	.059047	.062273	.065587	.068987	.072471	.079679	24
25	.057428	.060674	.064012	.067439	.070952	.078227	25
26	.055938	.059205	.062567	.066021	.069564	.076904	26
27	.054564	.057852	.061239	.064719	.068292	.075697	27
28	.053293	.056603	.060013	.063521	.067123	.074593	28
29	.052115	.055445	.058880	.062415	.066046	.073580	29
30	.051019	.054371	.057830	.061392	.065051	.072649	30
31	.049999	.053372	.056855	060443	.064132	.071792	31
32	.049047	.052442	.055949	.059563	.063280	.071002	32
33	.048156	.051572	.055104	.058745	.062490	.070273	33
34	.047322	.050760	.054315	.057982	.061755	.069598	34
35	.046539	.049998	.053577	.057270	.061072	.068974	35
36	.045804	.049284	.052887	.056606	.060434	.068395	36
37	.045112	.048613	.052240	.055984	.059840	.067857	37
38	.044459	.047982	.051632	.055402	.059284	.067358	38
39	.043844	.047388	.051061	.054856	.058765	.066894	39
40	.043262	.046827	.050523	.054343	.058278	.066462	40
41	.042712	.046298	.050017	.053862	.057822	.066059	41
42	.042192	.045798	.049540	.053409	.057395	.065683	42
43	.041698	.045325	.049090	.052982	.056993	.065333	43
44	.041230	.044878	.048665	.052581	.056616	.065006	44
45	.040785	.044453	.048262	.052202	.056262	.064701	45
46	.040363	.044051	.047882	.051845	.055928	.064415	46
47	.039961	.043669	.047522	.051507	.055614	.064148	47
48	.039578	.043306	.047181	.051189	.055318	.063898	48
49	.039213	.042962	.046857	.050887	.055040	.063664	49
50	.038865	.042634	.046550	.050602	.054777	.063444	50

DEPRECIATION AND SINKING FUND TABLE—(*continued*).

Years	3%	3½%	4%	4½%	5%	6%	Years
51	.038534	.042322	.046259	.050332	.054529	.063239	51
52	.038217	.042024	.045982	.050077	.054295	.063046	52
53	.037915	.041741	.045719	.049835	.054073	.062866	53
54	.037626	.041471	.045469	.049605	.053864	.062696	54
55	.037349	.041213	.045231	.049388	.053667	.062537	55
56	.037084	.040967	.045005	.049181	.053480	.062388	56
57	.036831	.040732	.044789	.048985	.053303	.062247	57
58	.036588	.040508	.044584	.048799	.053136	.062116	58
59	.036356	.040294	.044388	.048622	.052978	.061992	59
60	.036133	.040089	.044202	.048454	.052828	.061876	60
61	.035919	.039892	.044024	.048295	.052686	.061766	61
62	.035714	.039705	.043854	.048143	.052552	.061664	62
63	.035517	.039525	.043692	.047998	.052424	.061567	63
64	.035328	.039353	.043538	.047861	.052304	.061476	64
65	.035146	.039188	.043390	.047730	.052189	.061391	65
66	.034971	.039030	.043249	.047606	.052081	.061310	66
67	.034803	.038879	.043115	.047488	.051978	.061235	67
68	.034642	.038734	.042986	.047375	.051880	.061163	68
69	.034486	.038595	.042863	.047267	.051787	.061096	69
70	.034337	.038461	.042745	.047165	.051699	.061033	70
71	.034193	.038333	.042633	.047068	.051616	.060974	71
72	.034054	.038210	.042525	.046975	.051536	.060918	72
73	.033921	.038092	.042422	.046886	.051461	.060865	73
74	.033792	.037978	.042323	.046802	.051390	.060815	74
75	.033668	.037869	.042229	.046721	.051322	.060769	75
76	.033548	.037764	.042139	.046644	.051257	.060725	76
77	.033433	.037664	.042052	.046571	.051196	.060683	77
78	.033322	.037567	.041969	.046501	.051138	.060644	78
79	.033215	.037474	.041890	.046434	.051082	.060607	79
80	.033112	.037385	.041814	.046371	.051030	.060573	80
81	.033012	.037299	.041741	.046310	.050980	.060540	81
82	.032916	.037216	.041672	.046252	.050932	.060509	82
83	.032823	.037137	.041605	.046197	.050887	.060480	83
84	.032733	.037060	.041541	.046144	.050844	.060453	84
85	.032647	.036987	.041479	.046093	.050803	.060427	85
86	.032563	.036916	.041420	.046045	.050764	.060402	86
87	.032482	.036848	.041364	.045999	.050727	.060380	87
88	.032404	.036782	.041310	.045955	.050692	.060358	88
89	.032329	.036719	.041258	.045913	.050659	.060338	89
90	.032256	.036658	.041208	.045873	.050627	.060318	90
91	.032185	.036599	.041160	.045835	.050597	.060300	91
92	.032117	.036543	.041114	.045798	.050568	.060283	92
93	.032051	.036488	.041070	.045763	.050541	.060267	93
94	.031987	.036436	.041028	.045730	.050515	.060252	94
95	.031926	.036385	.040987	.045698	.050490	.060238	95
96	.031866	.036337	.040949	.045667	.050466	.060224	96
97	.031809	.036290	.040911	.045638	.050444	.060211	97
98	.031753	.036245	.040875	.045610	.050423	.060199	98
99	.031699	.036201	.040841	.045584	.050402	.060188	99
100	.031647	.036159	.040808	.045558	.050383	.060177	100

EXAMPLES FOR USE OF TABLE.

Example 1.—

Depreciation of Lease.

To write off a lease by equal instalments, including interest, multiply the Capital Sum by the figure in the Table—*e.g.*, Lease, 4 years; Interest, 5 per cent.; Capital Sum, £200.

$$.282012 \times 200 = 56{\cdot}4024 = £56\ 8s.\ 1d.$$

Ledger Account.

		£ s d			£ s d
1901 Jan. 1	To Capital ..	200 0 0	1901 Dec. 31	By Depreciation	56 8 1
Dec. 31	„ Interest ..	10 0 0	„	„ Balance ..	153 11 11
		£210 0 0			£210 0 0
1902 Jan. 1	To Balance ..	153 11 11	1902 Dec. 31	By Depreciation	56 8 1
Dec. 31	„ Interest ..	7 13 7	„	„ Balance ..	104 17 5
		£161 5 6			£161 5 6
1903 Jan. 1	To Balance ..	104 17 5	1903 Dec. 31	By Depreciation	56 8 1
Dec. 31	„ Interest ..	5 4 10	„	„ Balance ..	53 14 2
		£110 2 3			£110 2 3
1904 Jan. 1	To Balance ..	53 14 3	1904 Dec. 31	By Depreciation	56 8 1
Dec. 31	„ Interest ..	2 13 10			
		£56 8 1			£56 8 1

Example 2.—

Sinking Fund.

To set apart and invest equal annual sums which, with Interest, will accumulate to the Capital Sum, deduct the Interest on £1 from the figure in the Table and multiply the difference by the Capital Sum—*e.g.*, Lease, 4 years; Interest, 5 per cent.; Capital Sum, £200.

$$\cdot 282012 \text{ less } .05 = \cdot 232012 \times 200 = 46{\cdot}4024 = £46\ 8s.\ 1d.$$

		£ s d
December 31st 1901	Instalment	46 8 1
„ „ 1902	Interest ..	2 6 4
„ „ 1902	Instalment	46 8 1
		95 2 6
„ „ 1903	Interest ..	4 15 1
„ „ 1903	Instalment	46 8 1
		146 5 8
„ „ 1904	Interest ..	7 6 3
„ „ 1904	Instalment	46 8 1
		£200 0 0

Example 3.—

Present Value of an Annuity or Lease.

To ascertain the present value of a Lease, divide the net annual income by the figure in the Table—*e.g.*, Find the value of a Lease yielding a net annual income of £200 for 24 years, at 5 per cent.

$$£200 \div \cdot 072471 = £2{,}759\ 14s.\ 6d.$$

Example 4.—

Amount of an Annuity.

To ascertain the amount of an annual investment with accumulated interest, divide the annual sum by the figure in the Table, less the rate of Interest—*e.g.*, Find the sum which an annual investment of £50 will amount to with accumulated Interest at 4 per cent. in 50 years.

$$£50 \div (\cdot 046550 - \cdot 04) = £50 \div \cdot 006550 = £7{,}633\ 11s.\ 9d.$$

LORD CHAMBERLAIN'S INSTRUCTIONS.

Lord Chamberlain's Office,
St. James's Palace.

Some Managers of Theatres or of Travelling Companies, in the provinces, appear to be imperfectly acquainted with the requirements of the Act for regulating Theatres, 6 & 7 Victoria, cap. 68.

By that Act, every Theatre "In Great Britain" is placed by the Legislature under the jurisdiction of the Lord Chamberlain of His Majesty's Household, *so far as the licencing of new Stage-plays (or of new additions or interpolations to old Stage-plays)* is concerned.

The actual Licencees (under the Local Authorities) of Provincial Theatres are, in all cases, the responsible parties under the Act. Any instance of wilful infringement of the law is officially reported by the Examiner of Stage-plays to the Local Authorities, under and by whose Licence the Theatre in which such offence shall have been committed is opened.

It is the duty of the Licencees to ascertain beforehand that all pieces announced for representation by Travelling Companies performing at their Theatres have been duly Licensed.

New Stage-plays are Licensed for representation to the Managers of Theatres at which they are intended to be produced. In cases where the piece is produced by the Manager of a Travelling Company the Licence is addressed to the Licencee of the Theatre in question, for the Manager of the Company, such Licencee being entirely responsible for the due observance of the Law and the Regulations by Companies performing at the Theatre of which he is the Licencee.

New Stage-plays are Licensed for representation to Managers of Theatres, not to the authors, of whom, as such, the Licencer has no official cognisance.

With respect to the single performances of new Stage-plays, "for Copyright purposes," it should be understood that the Lord Chamberlain has no Copyright jurisdiction, but that his Licence is required to legalise the representation of a new Stage-play at any Theatre in Great Britain.

The subjoined directions may serve for future guidance.

LORD CHAMBERLAIN'S REGULATIONS.

1. It is the duty of the Licencee of every building or place of public resort in Great Britain licensed for the performance of Stage-plays to send to the Lord Chamberlain, *seven days at least before* the first acting or presentation thereof, one copy of every new Stage-play, and of every new Act, Scene, or other part added to any old Stage-play.

2. Copies of new Stage-plays sent for examination and Licence should be typewritten or clearly and legibly written; they are not returned, but registered and bound in volumes for preservation in the Lord Chamberlain's Department. Changes of titles of licensed plays should be at once notified to the Lord Chamberlain.

3. Pantomimes are expressly included in the general designation "Stage-plays" under the Act. It is the topical and occasional matter interpolated in Pantomimes licensed in former years for other Theatres that requires a Licence.

4. The Reading Fee (payable by cheque or postal order) is to be paid at the time when a new Stage-play is sent to the Lord Chamberlain, and the said period of seven days shall not begin to run until the said fee shall have been paid.

The scale of Reading Fees, as fixed by the Lord Chamberlain, in accordance with the Act of Parliament, is as follows:—

For every Stage-play of 3 or more Acts . . . £2 2s.
For every Stage-play of less than 3 Acts . . £1 1s.

All communications to be addressed to "The Lord Chamberlain's Office, St. James's Palace."

LORD CHAMBERLAIN'S LICENCE FOR THEATRE.

I DO HEREBY give Leave and Licence unto ———— to have Stage-plays performed at ————, situate in the Parish of ————, in the County of ————, upon every day during the currency of this Licence, with the exception of The Lord's Day (commonly called Sunday), Christmas Day, and Good Friday, upon the understanding that the above-named Actual and Responsible Manager shall be subject to the Rules and Regulations annexed to this Licence.

This Licence will remain in force from the ———— until the ———— inclusive, unless at any time during such period the above-named ———— shall wilfully infringe any of the Rules and Regulations annexed to this Licence.

In case of any such infringement being committed, the Lord Chamberlain may revoke this Licence, and thereupon it shall cease to be valid.

Given under my hand and seal this———— day of ———— 19 ——In the ——— Year of His Majesty's Reign.

Lord Chamberlain.

RULES AND REGULATIONS WITH REGARD TO THEATRES IN THE JURISDICTION OF THE LORD CHAMBERLAIN.

Licensing of Theatres.

1. The name or names and private address or addresses of the actual and responsible Manager or Managers must be printed in legible type at the head of each bill announcing any representation at his or their Theatre; and such Manager or Managers shall become bound each in the penal sum of Three Hundred Pounds, and two sufficient sureties for each Manager in the sum of Fifty Pounds each, for the due observance from time to time during the currency of the Licence, of each and all of the Rules in force at the date when the Licence is granted for the regulation of such Theatre, and for securing payment of any penalties which such Manager or Managers may be adjudged to pay for breach of the said Rules, or any of the provisions of the Acts of the 6th and 7th Vic., chap. 68, and 41 and 42 Vic., chap 32.

2. Applications for Licence, with the names and addresses of the actual and responsible Manager or Managers and of his or their two or four proposed sureties, who must be resident householders and ratepayers, must be forwarded to the Lord Chamberlain's Office at least seven clear days before the day for which the Licence is required.

3. Theatre Licences are granted only for buildings in which the Lord Chamberlain's Regulations can be carried out, and on the express condition that these and every other reasonable and practicable precaution against fire or the dangers arising therefrom are adopted.

4. The Manager or Managers will be held solely and entirely responsible for the carrying out of the Lord Chamberlain's Regulations (which must be printed and posted in the Theatre), for the management of his or their Theatre before and behind the curtain, and for the safety of the public and members of the company.

5. Theatre Licences are granted for one year, from 1st December, and also for shorter periods, but all Licences cease on the 30th November and are issued subject to the observance of these rules and regulations.

Upon the breach of any of the rules or regulations herein contained the Lord Chamberlain may, at his discretion, revoke the Licence, whereupon the same shall forthwith cease to be valid.

6. It is expected that all alterations suggested and approved by the Lord Chamberlain for the safety and convenience of the public will be carried out before the issue of the annual Licence.

7. That no Public Entertainment shall be given in the Theatre on the Lord's Day (commonly called Sunday), Christmas Day, and Good Friday, unless under very exceptional circumstances, and then only after reference to the Lord Chamberlain, and with the Lord Chamberlain's written approval of the arrangements. Such application to be made at least Seven days before the Entertainment is proposed to be given.

Exits and Entrances.

8. All doors and barriers must open outwards, and the Management must allow the public to leave by all exit and entrance doors, which must be thrown open for the use of the audience at the end of the performance.

9. Sufficient gangways, passages, and staircases for the exit of the audience, must be provided and kept entirely free from chairs or any other obstruction, whether permanent or temporary.

Persons must not be permitted to stand or sit in any of the intersecting gangways, and if standing be permitted in the gangways at the sides and rear of the seating, sufficient room must be left for persons to pass easily to and fro.

10. The corridors must not be used as cloak rooms, and no pegs for hanging hats or cloaks shall be allowed therein.

11. All exits from the Theatre used by the public must be plainly indicated in 7-inch letters over such exits and placed at a height of at least 6 feet 9 inches above the floor level.

12. The words " No Exit " must be clearly printed in 7-inch letters and when and where practicable placed at a height of at least 6 feet 9 inches above the floor level over all doors and openings which are in sight of the audience, but which do not lead to Exits.

All doors except those marked " No Exit " must, if fastened during the time the public are in the Theatre, be secured during such time by approved automatic bolts only.

13. All curtains covering doors, or in passages, must be hung so as not to trail on the floor.

14. Each exit door from the auditorium and stage must have a distinct light fitted over it, such light to illuminate the exit notice, and to be maintained throughout the performance.

15. All exit doors must have a notice clearly painted on them indicating the method of opening them.

Fire Appliances and Precautions.

16. An ample water supply, where possible on the high pressure main, with hose and pipes, must be available to all parts of the House.

17. The safety curtain fitted in the proscenium opening must be lowered daily in the presence of the audience, about the middle of the performance, so as to ensure the arrangements being in proper working order. There must be a note in all programmes and play bills stating this fact. Any failure in the working of the safety curtain must be communicated at once to the Lord Chamberlain.

18. An inscription of the following nature must be exhibited on the fire-resisting screen—" Safety curtain." The notice must be exhibited in sufficiently large letters that can be read from all parts of the House.

19. Whenever the curtain is lowered, all lights in the auditorium which are not controlled from the stage switchboard must be lighted.

20. No wires, &c., in connection with gymnastic or other displays, or any other apparatus, must be allowed to interfere in any way with the lowering of the safety curtain.

21. Communication must be established between a point on the stage in close proximity to the releasing gear to the safety curtain and the telephone alarm in connection with the nearest fire brigade station.

22. Wet blankets or rugs, and buckets filled with water, must be always kept in the wings and flies and the approaches to dressing rooms; and attention must be directed to them by placards legibly printed or painted, and fixed over them. Some person must be responsible for keeping the blankets, buckets, &c., ready for immediate use.

23. Hatchets, hooks, or other means to cut down hanging scenery in case of fire, must be always in readiness.*

24. The regulations as to fire must be always posted in some conspicuous place, so that all persons belonging to the Theatre may be acquainted with their contents. A report of any fire, or alarm of fire, however slight, must be at once sent to the Lord Chamberlain's Office and to the fire brigade.

25. If a temporary proscenium be required it must be formed of non-inflammable material.

26. Where performances are regularly given, and where scenery is used, at least one fireman must be employed during the entertainment. The responsibility as regards the employment of such men must rest, as at present, with the management.

27. Druggets or crumb cloths where used must be secured so as to be in no way liable to rucking, or to be in any way a source of danger to members of the audience.

28. A sufficient number of employees must have definite duties allotted to them in the event of fire or panic, and statements of such duties must be posted up in conspicuous positions. Dry fire drills must be held at least once a week in all theatres.

29. All open fire-places or stoves must be protected by strong fixed iron wire guards and fenders, part of which may be made to open for all necessary purposes.

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* *Note.*—The Committee of the House of Commons, in their Report on Fires in Theatres in 1877, recommend "with respect to the daily management of the Theatre, "naked lights should be protected; inflammable materials should not be allowed to be "placed where they are likely to catch fire; the hose and other apparatus should be "maintained in good order; the passages should be kept clear, and a plan settled before-"hand of what should be done in the case of a fire or panic, each of the employees being "instructed as to the place he is to take, and the duties he is to perform, and all being "occasionally drilled together for the purpose."

30. All scenery, wings, sky borders, and cloths, whether on the stage, in the auditorium, or in other parts of the premises, must be rendered and maintained non-inflammable as far as practicable.

31. No scenery other than that required for use in the current productions or (provided notice has been given) in the rehearsals of impending productions shall be kept on the stage.

Lighting.

32. All fixed and ordinary gas burners whether about the stage or other parts of the Theatre must be furnished with efficient guards. Movable and occasional lights must be, where possible, protected in the same manner, or put under the charge of persons responsible for lighting, watching, and extinguishing them. The service of light for the auditorium and entrance passages must be separate from that for the stage.

An additional means of lighting for use, in the event of the principal system failing, must be provided in the auditorium, corridors, passages, exits, and staircases, and if oil or candle lamps are used for this purpose they must be of an approved pattern, properly fixed to an uninflammable base, out of reach of the public as far as practicable.

Such lamps must be kept alight during the whole time the public are in the premises, and no mineral oil must be used in them.

33. The footlights and floats must be protected by wire guards.

34. The rows or lines of gas burners at wings must commence four feet at least from the level of the stage, and must be protected by fixed iron wire guards.

35. All gas taps within reach of the audience must be made secret. All gas pipes must be made of iron or brass. All gas burners must be protected by glass or wire globes.

36. Where there is an electrical installation a properly qualified man must be in charge of such installation.

37. In all cases in which it is desired to instal a temporary lighting, notice must be given to the Clerk of the London County Council, in writing, as long as possible before it is desired to commence the work, and the following conditions, together with any special requirements considered requisite by the Council, must be complied with :—

A certificate by the Theatre engineer to the effect that the electrical work in question has been examined by him and found to be in safe working order, must be submitted to the London County Council before the work is used, and once in every week during the period that it is in use.

Wires and cables must be adequately and firmly fixed, and must be similar to the wires specified in the London County Council's regulations, and in all cases where the wires are within reach of the public they must be cased.

All joints must be soldered and taped if used more than one week, and if used less than a week the wire must be soldered, if larger than 7/2c S.W.G. or its equivalent. In either case the joints must be taped.

The circuits must be sub-divided as much as possible, no sub-circuit exceeding 10 amperes.

All temporary work must be immediately removed when no longer required for the purpose for which it was installed.

In the case of temporary work on the stage, all connections to the permanent installation must be removed immediately after each performance in which they are used unless permission be obtained to the contrary.

38. All main switches, fuses, &c., which are the property of the electric supply company must be distinguished by being coloured red with a white band.

39. At least one pair of indiarubber gloves must be provided for the use of the electricians in connection with the electric lighting arrangements as a precaution in the event of high voltage occurring. The gloves must be kept on the stage switchboard and be kept in good order.

40. At least one bucket, filled with dry sand, must be kept in some accessible position on the stage in readiness for use in dealing with an electric fire, and one must also be kept in each of the intake rooms.

Structure, Seating, &c.

41. No structural alterations must be made in the Theatre without the sanction of the Lord Chamberlain's Department.

42. Counter-weights, where possible, must be carried to the walls of the buildings. This regulation need not apply to existing Theatres, but the ropes attached to the counter-weights must be constantly tested.

43. No decoration, or construction for the purpose of decoration, must be employed in the dressing rooms which does not adhere without any cavities to the surface of the wall.

44. The seating area assigned to each person must not be less than 2 feet deep and 1 foot 6 inches wide in all parts of the house where no backs or arms are provided to the seats, and not less than 2 feet 4 inches deep by 1 foot 8 inches wide where backs or arms are provided. In all cases, however, there must be a space of at least 1 foot in depth between the front of one seat and the back of the next measured between perpendiculars.

The above regulation shall not apply to the seating now in existence except in cases where it is proposed to re-arrange the seating or to alter the premises.

45. Before any alterations are made in the seating or in the arrangements of the premises, the person or persons in whose name or names the licence is granted must submit full particulars and a plan to the Lord Chamberlain's Department for approval.

46. Where chairs are used they must be battened together at a distance of not less than 1 foot 8 inches from centre to centre where they have arms, and 1 foot 6 inches where they are without arms and in lengths of not less than 4 nor more than 12 in a section.

General Remarks and Regulations.

47. Admission must be given at all times to the officers authorised by the Lord Chamberlain and the Police.

48. No exhibition of wild beasts or dangerous performances is permitted on the stage. No women or children must be hung from the flies, or fixed in positions from which they cannot release themselves.

49. No masquerade or public ball is permitted in the Theatre without the consent of the Lord Chamberlain.

50. No boxing competitions are permitted to be presented in the Theatre.

51. No encouragement must be given to improper characters to assemble, or to ply their calling in the Theatre.

52. Refreshments may be sold in the Theatre during the hours of performance only to the audience and company engaged in the house, and only in positions which do not interfere with the convenience and safety of the audience.

53. No smoking is permitted in the auditorium, the orchestra, the green rooms, the dressing rooms, the wings, or within the precincts of the stage, except so far as may be necessary on the stage in connection with the performance.

54. Overcrowding in such a manner as to endanger the safety of the public must not be permitted in any part of the premises.

55. All check boxes must be fixed and placed in such positions that they will not obstruct exit.

56. No parts of the Theatre which have not been approved for use as dressing rooms shall be used as such.

Licensing of Plays.

57. A copy of every new stage play intended for production must be forwarded to the Examiner of Plays, Lord Chamberlain's Department, by the Manager or Managers of the Theatre at least seven days before the date of production, and earlier when circumstances will permit.

58. Copies of all Play Bills must be sent to the Lord Chamberlain's Office every Monday, and when a change of performance is announced.

59. Notice of the change of title of a piece must be given to the Examiner of Plays.

60. No profanity or impropriety of language is permitted on the stage.

61. No indecency of dress, dance or gesture is permitted on the stage

62. No offensive personalities or representations of living persons is permitted on the stage, or any thing calculated to produce riot or breach of the peace.

The Use of Limelight.

1. The gas cylinders shall be tested and filled in conformity with the recommendations of the Departmental Committee of the Home Office, which appear in the Report of the Committee on the Manufacture of Compressed Gas Cylinders [7952 of 1896]—

(*See Appendix to Cinematograph Licence.*)

2. All cylinders shall be used with an approved safety regulator.

3. All cylinders shall be suitably connected with the lantern by means of iron pipe or by means of rubber tubing protected on the outside by canvas and coiled wire, and so arranged that it cannot be affected by

the movement of the operator, or by others in the neighbourhood of the lantern.

4. All lighting shall be in charge of a competent person, who can at will raise or lower the lights without risk of their being turned out, and in order to avoid danger from panic he should remain at his post during the whole of the entertainment.

5. The gas shall in no case be stored in or used from bags or containers other than those recommended by the Departmental Committee of the Home Office (see No. 1 above).

6. The combustible gas used shall be either hydrogen or coal gas, and in no case whatever shall ether or other inflammable liquid be employed.

NOTE.—*It is desirable, however, that in all cases, where possible, the electric light should be used as an illuminant instead of limelight, in order to avoid risks from fire.*

THE USE OF ACETYLENE GAS.

I.—*General Regulations.*

1. Under no circumstances will the production or use of highly compressed or liquefied acetylene be permitted (such procedure is illegal), but " dissolved acetylene " may be used under the conditions set out in the order of the Secretary of State, No. 6, made under the Explosives Act, 1875, provided the gas is not allowed to come into contact with copper or copper alloys.

2. In the gas generated and stored, its pressure must not exceed that necessary for driving it through the burner. This pressure shall not be greater than 20 inches in the generator, or 5 inches in the holder or service pipes.

3. The gas shall not be mixed with oxygen or with atmospheric air before it reaches the burner. (This is illegal.)

4. Every apparatus which is used for generating acetylene gas shall be licensed by the London County Council after it has been tested and approved by an expert, and will be subjected to examination by a responsible officer (of the Council).

5. Every such apparatus shall be placed in a building outside that in which the gas is used.

6. Such outbuildings shall be separated as far as possible from inhabited buildings, and shall be well ventilated. All usual precautions shall be taken to prevent escape of the gas and firing of the same in the generating room.

7. No person shall have charge of the apparatus unless he has been properly instructed in its management.

8. The gas shall not be allowed to come into contact with copper or copper alloys either in the generator and storage vessels or in the pipes and fittings.

9. The conditions under which the carbide of calcium may be stored are settled by the terms of the licence under the Petroleum Acts, which will be required in each case.

II.—*Regulations as regards fittings.*

10. All gas brackets shall be fixed without joints ; and all burners within reach of the audience shall be fitted with secret taps, and shall be efficiently protected by glass or wire globes.

11. All gas burners within 3 feet of inflammable ceilings shall be fitted with consumers of uninflammable material to distribute the heat.

12. All gas pipes shall be made of iron or steel.

13. Where there is to be a stage or where scenery is to be used the footlights or floats shall be protected by fixed wire guards.

14. The rows and lines and gas burners in the wings (which must commence 4 feet at least from the level of the stage) shall be protected by fixed iron wire guards.

15. All battens shall be hung by at least three wire ropes, and shall be protected at the back by a solid metal guard and wire fixed to a stiff iron frame at such a disdance from the gas jets that no part of the scenery or decoration can become heated.

16. All movable lights shall be fitted with flexible tubes, and the gas in every case shall be capable of being turned off by the tap on the stage as well as by that on the flexible tube.

17. All flexible tubes shall be of sufficient strength to resist pressure from without.

NOTE.—The Lord Chamberlain reserves to himself the right of modifying any of the above regulations and of requiring the adoption of any further precautions, in addition to those specified above as circumstances may require.

LORD CHAMBERLAIN'S LICENCE FOR PLAY.

I, the LORD CHAMBERLAIN of THE KING'S HOUSEHOLD for the time being, do by virtue of my Office and in pursuance of powers given to me by the Act of Parliament for regulating Theatres, 6 & 7 Victoria, cap. 68, section 12, Allow the Performance of a new Stage-play, of which a copy has been submitted to me by you, being a ———— in ——— Acts, entitled ————————

————————————————————————————————

with the exception of all Words and Passages which are specified in the endorsement of this Licence and without any further variations whatsoever.

Given under my hand this —— day of ———————— 19——.

Lord Chamberlain.

To the Manager of the ————————————.

LORD CHAMBERLAIN'S LICENCE FOR CINEMATOGRAPH PERFORMANCES.

I HEREBY give Leave and Licence unto ———————— to use the premises called or known as the ———————— Theatre and situate at ———————————— being premises licensed by the Lord Chamberlain under the Theatres Act, 1843 (6 & 7 Victoria, c. 68), for the exhibition of pictures, or other optical effects, by means of a cinematograph or other similar apparatus for the purpose of which inflammable films are used.

Such exhibition to be subject to the regulations of the Secretary of State for securing safety, and on the terms and conditions, and under the restrictions following, viz. :—

1. That the period during which this Licence shall remain in force shall be from the ———————— until the ———————— inclusive, unless the licence granted under the aforesaid Theatres Act is previously revoked, or unless this Licence is previously revoked in pursuance of the provisions of the Cinematograph Act, 1909 (9 Edward VII., c. 30).

2. That if any alteration is made in the Theatre or the Cinematograph Enclosure without the Lord Chamberlain's sanction, the Lord Chamberlain may revoke this Licence, and thereupon it shall cease to be valid.

3. That no entertainment authorised by the Licence shall be given in the Theatre on Sundays, Good Friday, or Christmas Day, unless under very exceptional circumstances, and then only after reference to the Lord Chamberlain, and with the Lord Chamberlain's written approval of the arrangements. Such application to be made at least seven days before the entertainment is proposed to be given.

4. That the proper observance of the regulations with regard to exits, entrances and seating which are annexed to the Licence granted under the aforesaid Theatres Act for the ———————————— Theatre shall be a condition of the grant of this Licence.

5. The Cinematograph apparatus and enclosure, the entrances, doors and openings into the same, and the barriers or other means taken to prevent the public coming into contact with them shall be maintained in strict compliance with the requirements of No. 5 of the Regulations of the Secretary of State ; and no alterations shall be carried out or permitted which would be in contravention of such Regulation.

6.

Given under my hand and seal this ———————— day of ———— 19———— in the ———————— year of His Majesty's Reign.

Lord Chamberlain.

REGULATIONS, DATED 18th FEBRUARY, 1910, MADE BY THE SECRETARY OF STATE UNDER THE CINEMATOGRAPH ACT, 1909 (9 EDW. 7. C. 30).

In pursuance of the power vested in me by the Cinematograph Act, 1909 (9 Edw. 7, c. 30), I hereby make the following regulations :—

General.

1. In these regulations the word "building" shall be deemed to include any booth, tent, or similar structure.

2. No building shall be used for cinematograph or other similar exhibitions to which the Act applies, unless it be provided with an adequate number of clearly indicated exits so placed and maintained as readily to afford the audience ample means of safe egress.

The seating in the building shall be so arranged as not to interfere with free access to the exits ; and the gangways and the staircases,

and the passages leading to the exits shall, during the presence of the public in the building, be kept clear of obstructions.

3. The cinematograph operator and all persons responsible for or employed in or in connection with the exhibition shall take all due precautions for the prevention of accidents, and shall abstain from any act whatever which tends to cause fire and is not reasonably necessary for the purpose of the exhibition.

Fire Appliances.

4. Fire appliances adequate for the protection of the building shall be provided, and shall include at least the following, namely, a damp blanket, two buckets of water, and a bucket of dry sand. In a building used habitually for the purpose of cinematograph or other similar exhibitions they shall also include a sufficient number of hand grenades or other portable fire extinguishers.

The fire appliances shall be so disposed that there shall be sufficient means of dealing with fire readily available for use within the enclosure. Before the commencement of each performance the cinematograph operator shall satisfy himself that the fire appliances intended for use within the enclosure are in working order, and during the performance such appliances shall be in the charge of some person specially nominated for that purpose who shall see that they are kept constantly available for use.

Enclosures.

Regulations applying in all cases and to all classes of buildings.

5. (1) (*a*) The cinematograph apparatus shall be placed in an enclosure of substantial construction made of or lined internally with fire-resisting material and of sufficient dimensions to allow the operator to work freely.

(*b*) The entrance to the enclosure shall be suitably placed and shall be fitted with a self-closing close-fitting door constructed of fire-resisting material.

(*c*) The openings through which the necessary pipes and cables pass into the enclosure shall be efficiently bushed.

(*d*) The openings in the front face of the enclosure shall not be larger than is necessary for effective projection, and shall not exceed two for each lantern. Each such opening shall be fitted with a screen

of fire-resisting material, which can be released both inside and outside the enclosure so that it automatically closes with a close-fitting joint.

(*e*) The door of the enclosure and all openings, bushes and joints shall be so constructed and maintained as to prevent, so far as possible, the escape of any smoke into the auditorium. If means of ventilation are provided, they shall not be allowed to communicate direct with the auditorium.

(*f*) If the enclosure is inside the auditorium, either a suitable barrier shall be placed round the enclosure at a distance of not less than two feet from it, or other effectual means shall be taken to prevent the public from coming into contact with the enclosure.

(*g*) No unauthorised person shall go into the enclosure or be allowed to be within the barrier.

(*h*) No smoking shall at any time be permitted within the barrier or enclosure.

(*i*) No inflammable article shall unnecessarily be taken into or allowed to remain in the enclosure.

Regulations applying only to specified classes of buildings.

(2) In the case of buildings used habitually for cinematograph or other similar exhibitions, the enclosure shall be placed outside the auditorium; and in the case of permanent buildings used habitually as aforesaid the enclosure shall also be permanent.

Provided, with regard to the foregoing requirements, that, if the licensing authority is of opinion that compliance with either or both of them is impracticable or in the circumstances unnecessary for securing safety and shall have stated such opinion by express words in the licence, the requirement or requirements so specified shall not apply.

Lanterns, Projectors and Films.

6. Lanterns shall be placed on firm supports constructed of fire-resisting material, and shall be provided with a metal shutter which can be readily inserted between the source of light and the film-gate.

The film-gate shall be of massive construction and shall be provided with ample heat-radiating surface. The passage for the film shall be sufficiently narrow to prevent flame travelling upwards or downwards from the light-opening.

7. Cinematograph projectors shall be fitted with two metal film-boxes of substantial construction, and not more than fourteen inches in diameter, inside measurement, and to and from these the films shall be made to travel. The film-boxes shall be made to close in such a manner, and shall be fitted with a film-slot so constructed, as to prevent the passage of flame to the interior of the box.

8. Spools shall be chain or gear driven, and films shall be wound upon spools so that the wound film shall not at any time reach or project beyond the edges of the flanges of the spool.

9. During the exhibition all films when not in use shall be kept in closed metal boxes.

Lighting.

10. Where the general lighting of the auditorium and exits can be controlled from within the enclosure, there shall also be separate and independent means of control outside and away from the enclosure.

11. No illuminant other than electric light or limelight shall be used within the lantern.

Electric light.

12. (*a*) Within the enclosure the insulating material of all electric cables, including "leads" to lamps, shall be covered with fire-resisting material.

(*b*) There shall be no unnecessary slack electric cable within the enclosure. The "leads" to the cinematograph lamp shall, unless conveyed within a metal pipe or other suitable casing, be kept well apart both within and without the enclosure, and shall run so that the course of each may be readily traced.

(*c*) Cables for cinematograph lamps shall be taken as separate circuits from the source of supply and from the supply side of the main fuses in the general lighting circuit, and there shall be efficient switches and fuses inserted at the point where the supply is taken, and in addition, an efficient double-pole switch shall be fitted in the cinematograph lamp circuit inside the enclosure. When the cinematograph lamp is working, the pressure of the current across the terminals of the double-pole switch inside the enclosure shall not exceed 110 volts.

(*d*) Resistances shall be made entirely of fire-resisting material, and shall be so constructed and maintained that no coil or other part shall at any time become unduly heated* All resistances, with the exception of a resistance for regulating purposes, shall be placed outside the enclosure, and, if reasonably practicable, outside the auditorium. If inside the auditorium, they shall be adequately protected by a wire guard or other efficient means of preventing accidental contact.

The operator shall satisfy himself before the commencement of each performance that all cables, leads, connections, and resistances are in proper working order. The resistances, if not under constant observation, shall be inspected at least once during each performance. If any fault is detected, current shall be immediately switched off, and shall remain switched off until the fault has been remedied.

Limelight.

13. (*a*) If limelight be used in the lantern the gas cylinders shall be tested and filled in conformity with the requirements set out in the Appendix hereto. The tubings shall be of sufficient strength to resist pressure from without and shall be properly connected up.

(*b*) No gas shall be stored or used save in containers constructed in accordance with the requirements contained in the Appendix.

Licences.

14. Every licence granted under the Act shall contain specific conditions for the carrying out of regulations 2 and 5 (1) (*a*), (*b*), (*c*), (*d*), (*e*), (*f*) in the building for which the licence is granted, and may, in accordance with regulation 5 (2), contain an expression of opinion on the matters referred to in the proviso thereto.

15. Subject to the provisions of No. 16 of these regulations every licence granted under the Act shall contain a clause providing for its lapse, or alternatively, for its revocation by the licensing authority, if any alteration is made in the building or the enclosure without the sanction of the said authority.

16. Where a licence has been granted under the Act in respect of a movable building, a plan and description of the building, certified with the approval of the licensing authority, shall be attached to the

*e.g. they should not become so heated that a piece of newspaper placed in contact with any part of the resistance would readily ignite.

licence. Such a licence may provide that any of the conditions or restrictions contained therein may be modified either by the licensing authority or by the licensing authority of the district where an exhibition is about to be given. The licence and plan and description or any of them shall be produced on demand to any police constable or to any person authorised by the licensing authority or by the authority in whose district the building is being or is about to be used for the purpose of an exhibition.

17. The regulations dated December 20th 1909, made under the Cinematograph Act, 1909, are hereby repealed, provided, nevertheless, that any licence granted prior to such repeal shall remain valid for the period for which it was granted without the imposition of any more stringent condition than may have been imposed at the time of the grant.

Given under my hand at Whitehall this eighteenth day of February, 1910.

H. J. GLADSTONE,
One of His Majesty's Principal Secretaries of State.

APPENDIX.

LIMELIGHT.

The gas cylinders shall be tested and filled in conformity with the requirements set out below, which follow the recommendations of the Departmental Committee of the Home Office on the Manufacture of Compressed Gas Cylinders [C. 7952 of 1896] :—

Cylinders of Compressed Gas (Oxygen, Hydrogen, or Coal Gas).

(*a*) *Lap-welded wrought iron.*—Greatest working pressure, 120 atmospheres, or 1,800 lbs. per square inch.

Stress due to working pressure not to exceed 6½ tons per square inch.

Proof pressure in hydraulic test, after annealing, 224 atmospheres, or 3,360 lbs. per square inch.

Permanent stretch in hydraulic test not to exceed 10 per cent. of the elastic stretch.

One cylinder in 50 to be subjected to a statical bending test, and to stand crushing nearly flat between two rounded knife-edges without cracking.

(*b*) *Lap-welded or seamless steel.*—Greatest working pressure, 120 atmospheres, or 1,800 lbs. per square inch.

Stress due to working pressure not to exceed 7½ tons per square inch in lap-welded, or 8 tons per square inch in seamless cylinders.

Carbon in steel not to exceed 0·25 per cent. or iron to be less than 99 per cent.

Tenacity of steel not to be less than 26 or more than 33 tons per square inch. Ultimate elongation not less than 1·2 inches in 8 inches. Test-bar to be cut from finished annealed cylinder.

Proof pressure in hydraulic test, after annealing, 224 atmospheres, or 3,360 lbs. per square inch.

Permanent stretch shown by water jacket not to exceed 10 per cent. of elastic stretch.

One cylinder in 50 to be subjected to a statical bending test, and to stand crushing nearly flat between rounded knife-edges without cracking.

Regulations applicable to all Cylinders.

Cylinders to be marked with a rotation number, a manufacturer's or owner's mark, an annealing mark with date, a test mark with date. The marks to be permanent and easily visible.

Testing to be repeated at least every two years, and annealing at least every four years.

A record to be kept of all tests.

Cylinders which fail in testing to be destroyed or rendered useless. Hydrogen and coal gas cylinders to have left-handed threads for attaching connections and to be painted red.

The compressing apparatus to have two pressure gauges, and an automatic arrangement for preventing overcharging. The compressing apparatus for oxygen to be wholly distinct and unconnected with the compressing apparatus for hydrogen and coal gas.

Cylinders not to be refilled till they have been emptied.

If cylinders are sent out unpacked the valve fittings should be protected by a steel cap.

A minimum weight to be fixed for each size of cylinder in accordance with its required thickness. Cylinders of less weight to be rejected.

L.C.C. REGULATIONS AS TO NEW LICENCES AND TRANSFERS.

ADMINISTRATIVE COUNTY OF LONDON.

MUSIC, MUSIC AND DANCING, AND STAGE PLAYS LICENCES.

Regulations made by the London County Council under The Local Government Act, 1888.

PART I.—APPLICATIONS.

1. (*a*) Applications are investigated by the Theatres and Music Halls Committee of the London County Council, referred to hereafter as "the Committee."

(*b*) The Committee report the result of their investigation to the Council, by whom all licences are granted or refused.

*(*c*) The annual meeting of the Committee shall be held in the month of November.

NEW LICENCES.

2. A person applying for a new licence must—

(i) On or before the 1st day of October in each year, give notice to the Clerk of the London County Council of such intended application on a form to be obtained on application to the Clerk of the Council.

(ii) Within seven days after serving the notice of intended application on the Clerk of the Council, affix and, until the application has been dealt with, maintain upon the principal outer door or other conspicuous part of the premises sought to be licensed, at the height of five feet above the footway, a copy of such notice printed in large type, known as "Two-line English Roman," so that the same can be seen and read by persons in a public street or place.

* The Council has no power to grant Music or Music and Dancing Licences or Provisional Music or Music and Dancing Licences except at the Annual Meeting.

(iii) Advertise the fact of his intended application in three newspapers circulating generally throughout the county or throughout the locality in which the premises are situated or proposed to be erected, and must transmit one copy of each such newspaper containing the advertisement of such notice to the Clerk of the Council.

Such advertisement must be inserted by the applicant within seven days after serving the notice of the intended application upon the Clerk of the Council.

(iv) Send to the Clerk of the Council, seven clear days at least before the day appointed for the hearing of his application by the Committee, a statutory declaration that he or his agent has duly published and served all the notices prescribed by this regulation.

Where the notices have been served by an agent, a joint statutory declaration must be furnished.

3. Applications must be supported by satisfactory documentary evidence that the applicant is owner or lessee (for at least one year certain) in possession of the premises in respect of which the licence s required.

4. No application will be entertained unless plans of the premises for which the licence is required have been approved by the Council.

5. Applicants must attend personally before the Committee, and if required by the Clerk of the Council, must also attend before the Council.

RENEWAL OF LICENCES.

(i) *With removal or modification of conditions.*

6. A person applying for the renewal of an existing licence and desiring the removal or modification of any condition or conditions attached to such licence must comply with all the provisions of regulation 2 and must state in the notice to the Clerk of the Council and in the notice to be affixed to the premises and in the advertisement, that he intends to apply for such removal or modification, and must set out in the notices referred to and in the advertisement the condition or conditions sought to be removed or modified.

Regulation 5 also applies to such applications.

(ii) *Without alteration in terms.*

7. A person applying for the renewal of an existing licence without alteration in the conditions, if any, attached thereto, must, on or before the 1st day of October in each year, give notice to the Clerk of the Council of such intended application on a form to be obtained on application to the Clerk of the Council.

Applicants need not attend before the Committee unless notice of opposition to the renewal has been given, or they have been specially required to do so by the Clerk of the Council.

Swimming Baths.

8. (*a*) Applications for licences in respect of any swimming baths erected under the Baths and Washhouses Acts, 1846-1882, may be heard at the Annual Licensing Meeting of the Committee, or at any other meeting of the Committee.

(*b*) Such applications must be made in accordance with regulations Nos. 1 to 7, but they may be heard at any meeting after the expiration of one month from the date of the notice to the Clerk of the Council.

9. The licensee of any swimming bath licensed by the Council for music, or music and dancing, must give notice annually to the Clerk of the Council when it is proposed to alter the baths so as to render them suitable for the purposes of the licence, and such licence will not be issued until the alterations have been satisfactorily completed, and the district surveyor, or the borough surveyor, or any surveyor accepted by the Council, has certified his approval of the construction of the flooring over the swimming bath.

Stage Plays.

10. Applications for annual licences for the performance of stage plays in premises outside the jurisdiction of the Lord Chamberlain must be made in accordance with regulations Nos. 1 to 7. In addition to the notices required by these regulations the applicant must send to the Clerk of the Council, at least 14 days before the hearing of the application the names and addresses of his proposed two sureties. The licences, if granted, are subject to the provisions of the Act for regulating theatres (6 & 7 Vic., c. 68), save as to the provision requiring the signatures of the justices.

11. Applications for licences for the performance of stage plays for periods of less than one year but more than a few days must, so far as practicable, be made in accordance with the regulations relating to annual licences except that they may be heard at any meeting of the Committee after the expiration of 14 days from the date of the notice to the Clerk of the Council.

12. Applications for licences for occasional dramatic performances may be heard at any meeting of the Committee.

Provisional Licences.

13. Applications for provisional licences for premises about to be constructed, or in course of construction or re-arrangement, must be made in accordance with regulations Nos. 1 to 11.

14. A provisional licence does not justify the use of the premises for public entertainments. The premises must not be so used until such licence has been confirmed by the Council. Such confirmation can take place at any meeting of the Council held during the year, pro ided that the Committee report that the premises have been satisfactorily completed.

Transfers.

15. (*a*) A person applying for a transfer of an existing licence must give notice to the Clerk of the Council of such application at least one month before the meeting of the Committee at which such application is to be considered. The application must be supported by satisfactory documentary evidence that the proposed transferee is owner or lessee (for at least one year certain) in possession of the premises in respect of which the licence is required.

(*b*) Applications for transfers may be heard at any meeting of the Committee, except during the months of August, September and October.

(*c*) Applicants must attend personally before the Committee, and if required by the Clerk of the Council, must also attend before the Council.

General.

16. Notice of intended application for a licence or for a transfer of a licence when given on behalf of any company registered under the Companies (Consolidation) Act, 1908, must be signed by a responsible officer of the company and proof of his appointment must be given if required by the Committee.

17. If a person who has given notice of his intention to apply for a icence vacates the premises in respect of which the licence is sought or dies before the application is heard, the new tenant, or the legal representative of the deceased person, may be heard in place of the original applicant if the Committee think fit.

18. Licences are subject to the regulations of the Council in reference to arrangements for the safety and protection of the public.

PART II.—MODE OF MAKING OBJECTION TO APPLICATIONS.

19. No objection made by any person other than a member of the Council to the granting or renewal of any licence shall be heard by the Committee unless a notice of such objection, setting forth the grounds upon which the opposition is made, and where definite offences are alleged, the dates and particulars of such offences, has been received by the Clerk of the Council and by the applicant 14 clear days before the day appointed for the hearing by the Committee.

On the hearing of the case before the Committee it shall not be competent for any person (other than a member of the Council) objecting to the granting or renewal of any licence to go into any matter not set forth in such notice.

PART III.—PROCEDURE TO BE OBSERVED AT THE HEARING BY THE COMMITTEE OF APPLICATIONS.

20. Applications for licences will be heard by the Committee in the order in which they appear in the list compiled by the Clerk of the Council, except that applications which are opposed will be heard last, provided that the Committee may, in the exercise of their discretion, take any application out of its proper order, or postpone it.

21. The meetings of the Committee shall be open to the public. The Committee shall, however, conduct their deliberations and consider their report to the Council upon the applications in private.

22. Every applicant for a licence, and every person objecting to the granting thereof, who shall have given the notices required by regulation No. 19, shall be heard, either personally or by counsel, and shall be entitled to call witnesses.

23. The order of hearing shall be as follows:—

(i) On the case being called each person objecting shall be heard in person or by counsel in the order of the date of his notice of objection, and after stating his grounds of objection, may call witnesses in respect thereof.

(ii) The applicant or his counsel may then call witnesses, and may be heard in reply to objections.

(iii) On the hearing of applications for new licences or for the removal or modification of the terms of existing licences, this order of procedure shall be reserved and the applicant shall in every such case be heard first.

24. Where a member of the Council, or of the Committee, makes an allegation for or against any application in regard to a licence, and such allegation is unsupported by the evidence of any other person or persons, the party affected thereby, or his counsel, shall be permitted to put questions through the Chairman by way of cross-examination.

25. Regulations Nos. 1 to 24 will so far as they are applicable, be observed at all the meetings of the Committee at which applications for licences are considered, unless the Committee otherwise determine.

JAMES BIRD,
Deputy Clerk of the Council.

County Hall,
Spring Gardens, S.W.
16th July 1913

MUSIC HALLS AWARD, 1913.

The following is the text of Sir George Askwith's Award on the various points in regard to music hall contracts raised before him at the sittings held at the Board of Trade on April 24th, 25th, and 26th, 1913—

The following AWARD is made by me the undersigned this fourteenth day of May 1913, for Theatres of Varieties in Great Britain and Ireland, to govern the relations of managers and artistes for a period by request of the parties, of not less than five years, and in accordance with the provisions of my Award dated June 14th, 1907, the provisions of such Award relating to future disputes being deemed and hereby found to have been duly fulfilled, and the parties having been heard on April 24th, 25th, and 26th, and their statements fully considered

Existing Contracts.

(1) No existing contracts made prior to this Award shall be deemed to be affected by this Award, except that by consent of the parties it was agreed that all actual expenses reasonably incurred of any transfer shall be allowed and shall be paid within 14 days of the completion of the transferred engagement.

Future Contracts.

(2) In contracts made by a management for the performance of an artiste at a West End Theatre of Varieties, *i.e.* a theatre situated within a radius of one mile from the monument in the yard of Charing Cross Railway Station on the Northern Bank of the Thames, to the entire exclusion of any other Theatre of Varieties, the terms and conditions shall be such as may be agreed between the parties.

(3) The terms and conditions of other contracts are to be deemed to be subject to the following obligations, viz. :—

(*a*) A contract containing or in accordance with the provisions laid down in the annexed model contract should be ordinarily used with such proper alterations and additions as may be suitable for particular localities or circumstances.

(*b*) No barring clauses shall impose greater restrictions than the restrictions mentioned under the heading of Barring Clauses.

(*c*) In the event of the contract being made without the intervention of an agent, the management shall not charge or deduct any commission.

(*d*) Options of re-engagement may be agreed upon between the artiste and the management upon terms to be mutually arranged, but must be either upon a separate form, or, if put on the same form as the contract, must be in a space set apart from the rest of the contract and separately signed or initialled by the artiste.

(*e*) Any clause inserted in the form of contract calling upon the artiste to prolong his engagement shall be subject to the engagements already entered into by the artiste.

(*f*) The number of performances allowed to be inserted in clause 2 of the form of contract shall, unless the artiste agrees to the contrary, be the usual weekly number of performances at the time of making the contract ; the number shall not in any case exceed twelve.

(4) Form of Contract.

The following is the form of model contract mentioned above :—

An Agreement made the day of 191 between hereinafter called the management of the one part and hereinafter called the artiste of the other part witnesseth that the management hereby engages the artiste and the artiste accepts an engagement to appear as (or in his usual entertainment) at the theatres and from the dates for the periods and at the salaries stated in the Schedule hereto, upon and subject to the undermentioned conditions :—

1. The word " artiste " shall when more than one is included in the performance include the plural (the troupe, company, partnership, or combination) and the word " theatre " shall include all places of public entertainment.

2. The artiste agrees to appear at performances per week at a salary of and shall be paid at the rate of one-twelfth of that salary for each performance required by the management in excess of such number.

3. Where this contract relates to a troupe, company, partnership, combination, or sketch, the artiste shall at the time when the contract is signed furnish the management in writing with such names as the management may require and shall not substitute a performer for a person so named without the written consent of the management.

4. The artiste may be transferred during the whole or any part of the engagement (not less than one week) to any other theatre owned or controlled by or associated with the management, with the consent of the artiste, such consent not to be unreasonably withheld.

All actual expenses reasonably incurred of any transfer shall be allowed and shall be paid within 14 days of the completion of the transferred engagement.

5. Barring Clause—

Upon breach of (any of) the barring clauses the artiste shall pay to the management as liquidated damages one week's salary for each breach thereof, but nothing in this clause shall affect the right of the management to apply for an injunction to restrain the artiste from performing in breach of the said clauses, nor the right to determine the contract.

6. The artiste shall not infringe any copyright, patent, or other proprietary rights of third parties, and in the event of infringement shall be liable for and on demand pay the amount of all damages, penalties, and costs incurred by the management.

The artiste shall not give or permit to be given any colourable imitation or version of his performance within the radius or time prescribed by the barring clauses.

7. In case the artiste shall, except through illness certified as hereinafter provided, or accident proved to the satisfaction of the management, fail to perform at any performance, he shall pay to the management, as and for liquidated damages, a sum equal to the sum which the artiste would have received for such performance, in addition to costs and expenses incurred by the management through the default of the artiste.

When the management own or control two theatres in any provincial town the artiste shall act as deputy in cases of emergency upon request and be paid at a rate to be mutually arranged.

8. The artiste undertakes that his performance shall not be dangerous to the artistes, audience, or stage employees. If any accident or injury results from the performance of the artiste the artiste shall pay for any loss, damage, or costs incurred by the management.

9. The management shall not be liable to the artiste or to the legal personal representative of the artiste for any loss, damage, or injury to the artiste's person or property during or in connection with the engagement, unless caused by the negligence of the management.

10. The artiste shall not assign, mortgage, or charge his salary, nor permit the same to be taken in execution. No salary shall be paid for days upon which the theatre is closed by reason of national mourning, fire, epidemic, strikes, lockouts, disputes with employees, or order of the licensing or any public authority. No salary shall be payable for any performance at which an artiste may not appear through illness or his own default, nor provided that eight weeks' previous notice has been given to the artiste for days upon which the theatre is closed for alterations, decorations, repairs, or any cause which the management may reasonably consider adequate.

11. The artiste agrees to observe and carry out conditions and regulations imposed by statute, the London County Council, or other public authority, and to comply with the requirements of any public

authority that scenery and properties used by the artiste shall be non-flammable. All flammable material brought into the theatre by the artiste may be required to be made non-flammable by him, or at his expense by the management.

12. The artiste declares that at the time of signing this contract he is under no engagement with any other management that can preclude him from fulfilling the engagements shown herein, and that he has not concealed any change of professional name or description.

13. The rules and regulations subjoined shall be read and construed as forming part of this contract, and the artiste agrees to abide by all reasonable rules which may from time to time be made by the management for the good and orderly conduct or special requirements of their theatres, provided that the rules shall have been served on or brought to the notice of the artiste.

14. Upon the breach by the artiste of any of the terms and conditions in this contract, or of Rules 1 to 10, the management, without prejudice to other remedies, and in addition to rights given under the terms and conditions aforesaid, or the rules, may forthwith determine this contract, and the artiste shall have no claim upon them for salary (other than a proportion for performances played), expenses, costs, or otherwise.

The same provision shall apply upon breach by any member of a troupe or company, if not remedied after complaint by the management.

15. Any notices under this contract may be served upon the artiste by posting the same to his last known address, or to the agent through whom this contract is made, or while performing at any theatre in the manner specified in Rule 11.

16. If the artiste's performance is contrary to law, or is objected to by any licensing or other public authority, this contract may be cancelled by the management.

If the management be threatened with legal proceedings in respect thereto the contract may be cancelled, unless the artiste forthwith provides indemnity to the satisfaction of the management.

17. The artiste shall notify his intention to appear, specifying dates and places, and send matter for billing, programmes, and advertisement, and in the case of a sketch or stage play a copy of the Lord Chamberlain's license, to in time to arrive at not later than 21 days before opening.

18. The artiste is permitted to perform within the barred area of any theatre referred to herein not opened for public entertainment, provided that his performance takes place within eight weeks of the making of the contract for the said performance and that he makes no new contract for any such performance after receipt of notice from the management that the actual building of any such theatre is then substantially commenced.

19. If the theatre shall not be in the occupation and possession of the management at the date fixed for performance thereat the engagement shall, provided the best possible notice has been given to the artiste in writing, be deemed to be cancelled as from the date of such notice.

20. The agreement is subject to written confirmation by the management. If not confirmed within 21 days after receipt by the management of the agreement signed by the artiste no liability shall attach either to the management or to the artiste.

SCHEDULE.

Week at commencing at the salary of per week.

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(5) RULES AND REGULATIONS.

1. The artiste shall attend rehearsals if required at the places and times notified by the management.

2. The artiste shall be present in the theatre and ready for his appearance not less than five minutes before he is due to appear on the stage.

The artiste may be put on ten minutes later than the specified time and if required must do the whole of his performance. The artiste (unless exclusively engaged) shall not have the time for his appearance varied after the second performance on Monday evening, except in case of emergency, unless the artiste be notified in writing not later than noon of the day upon which the proposed change of time is required.

3. In the event of an artiste being unable to perform through illness a medical certificate must be sent immediately to the management at the theatre, setting forth the nature of the illness and that the artiste is unable to appear. If the artiste is prevented by illness or from any cause whatever from performing on the first night, or for three consecutive performances, the engagement may be either determined or be treated as postponed to such date as the management decide, subject to engagements entered into by the artiste.

4. Any artiste giving expression to any vulgarity or words having a double meaning, or using any objectionable gesture when on the stage shall be liable to instant dismissal, and if dismissed shall forfeit the salary for the current week. Any question under this clause to be decided by the management, whose decision shall be final and binding on the artiste.

5. Any artiste being in the theatre in a state of intoxication may be fined one week's salary or dismissed.

6. Artistes shall not address the audience except in the regular course of the performance nor interfere in any manner with other artistes or employees nor go into the front of the house without permission.

7. Singers shall, if required, sing at least three songs at each performance. The management may prohibit the whole or any part of the performance which they may reasonably consider unsuitable or displeasing to the audience, and in the case of songs may require a copy to be forwarded for approval 21 days before a song is to be sung and no variation will be permitted from words so approved. The artiste shall not be required to perform if by the unruly behaviour of the audience his performance would be or is rendered inaudible.

The artiste agrees to produce a new or revert to any old song, sketch or business, on the reasonable request of the management, and to provide suitable dresses and properties.

8. Artistes must respond to encores or not, as the management shall reasonably direct.

9. No naked lights shall be carried or matches used, nor any lighting apparatus interfered with by the artiste. Artistes shall not bring into the theatre combustible or explosive materials without the written permission of the management.

10. Smoking is strictly prohibited in dressing rooms or anywhere in proximity to the stage.

11. The artiste must furnish the hall-keeper with his address, and while performing at any theatre notice shall be sufficiently served if sent to such address, or if no address is furnished by deposit in the place for deposit of letters at the theatre.

12. The management shall have the sole right to determine the position of the artiste's name, the size and nature of the type, and the description of the turn on bills, programmes and advertisements.

13. No person not employed at the theatre shall go behind the scenes without permission.

(6) Barring Clauses.

The United Kingdom, for barring purposes, shall be divided into three sections :—

(*a*) West End of London, as defined in clause 2 (Future Contracts).

(*b*) Suburban—*i.e.* the Metropolitan Police District, exclusive of the West End.

(*c*) The Provinces.

An exclusive engagement means that during such engagement the artiste shall not appear at any other public place of entertainment.

Maximum Bars.

	Distance, *i.e.* a Radius (according to the Ordnance Survey) of	Time.
West End, exclusive, *see* clause 2 (Future Contracts) .	—	--
,, turns (one week's engagement)	1 mile	16 weeks
,, ,, (two weeks' consecutive engagement or longer)	1 mile	32 ,,
Suburban, exclusive	2 miles	52 ,,
,, turns	2 miles	48 ,,
Provincial	6 miles	52 ,, and also 2 weeks after engagement

The extension bar referred to in the 1907 Award, Barring Clauses, sub-section (*f*) is abolished.

(7) Future Disputes.

In the event of any dispute arising hereafter no strike or stoppage of work shall take place, and if any change be desired in the rules and conditions hereinbefore declared six calendar months' notice in writing must be given, either by managements or by artistes, such notice to expire on the 30th June in any year (except that neither side shall give such notice prior to 1st January 1918), and shall state clearly the

nature of such alteration and the reasons therefor and the theatres affected thereby. The party receiving the notice shall have the right of replying to it within two calendar months, either by giving counter-notice or otherwise, and within one calendar month of the said counter-notice, on or before 31st March, two managers and two artistes shall meet together and endeavour to come to an unanimous understanding before 30th June, failing which both parties shall refer the question to arbitration. A party upon receiving notice as hereinbefore specified may within seven days demand that a like notice shall be served on any other managements whom he shall deem to be affected, and upon such demand notice shall be served forthwith upon such other managements and shall be deemed to have been served on the 1st January.

In the event of no understanding being arrived at between the parties affected the question, in accordance with agreement now come to, shall be referred for final determination to me, or failing me, to another agreed arbitrator, or failing agreement, to an arbitrator appointed by the Board of Trade. Upon such reference each party shall, as a condition precedent to arbitration, deposit the sum of £20 with the arbitrator, who may out of such sum award costs to either party. The decision of the arbitrator shall be final and binding on the parties.

This present Award shall come into force on and after Monday, June 16th 1913.

Signed and Published this fourteenth day of May 1913.

George Askwith,
Chief Industrial Commissioner.

AGREEMENT BETWEEN LESSEE OF SUBURBAN OR PROVINCIAL THEATRE AND TOURING MANAGER.

——— THEATRE.

LESSEE AND MANAGER.....Mr. ———.

MEMORANDUM OF AGREEMENT made this—— day of ——— 19—, BETWEEN ———, of the ——— Theatre, ——— (hereinafter called " the Proprietor ") of the one part and ———, of ——— (hereinafter called " the Manager ") of the other part WHEREBY IT IS AGREED BETWEEN THE PARTIES HERETO AS FOLLOWS :—

(1) THE Manager shall provide a full, efficient, and complete Company (including Chorus if necessary) for the adequate representation at the ———— Theatre of the play entitled ———— together with the necessary dresses, ornaments, properties, and scenery. The Manager shall likewise pay all Author's fees for the right of performing the said play in the said Theatre and will also furnish not less than —— sheets of Posting matter, —— Window lithos, —— Circulars and "throwaways" properly headed and dated or any other special form of advertisement ordinarily used in connection with the said play.

(2) THE Manager will produce the said play for ——— nights commencing ———— the —— day of ———— 19——, and terminating ——— the —— day of ——— 19——, and for ———— matinee on ———— the ——— day of ———— 19——.

(3) THE Proprietor shall provide the said Theatre, and pay the rent thereof, and all rates, taxes, assessments and out-goings, and also provide gas, electric light, band, stock scenery and stock properties, and the services of his usual staff of Stage assistants, money-takers, check-takers, property-men, gas-men and cleaners, and shall further provide advertisements in the local daily papers during the dates of performance, and the customary bill-posting, day bills, and programmes.

(4) ALL Plots, printing, and copy for day bills shall be furnished to the Proprietor ten clear days at least before the date of the said production, but no bill posting shall commence before the Thursday immediately preceding the date of such production.

(5) THE Manager shall be paid —— per cent. of the gross receipts derived from the sale of seats, and the Proprietor shall retain the balance of such receipts. The Manager shall have the right to appoint his own check-takers, but at his own expense.

(6) THERE shall be no change in the cast after the first performance unless through illness, to be certified by a qualified medical practitioner, whose certificate shall be produced to the Proprietor before the change takes place.

(7) THE Proprietor or his representative shall have the right to prohibit any song, dance, speech, matter, or thing on the Stage, "business," or costume which in his opinion is indecorous, objectionable to his audience, or unsuited for representation, and such song, dance, speech, matter, or thing shall be forthwith changed or omitted as the Proprietor or his representative may direct.

(8) THE Proprietor shall control the prices of admission and also the right of issuing admissions to the representatives of the Press and exhibitors of printed matter, but all other free passes shall be issued by mutual consent.

(9) SHOULD any of the stock scenery or properties be broken or damaged by rough usage the Proprietor shall be entitled to deduct from the Manager's share of receipts a sum sufficient to make good such damage, and no stock scenery shall be altered unless with the written consent of the Proprietor.

(10) THE Manager shall be entirely responsible for the proper and safe setting of all scenery and for the proper working of all mechanical or other appliances, and hereby indemnifies the Proprietor from all expenses, claims, and demands in the event of any accident occurring to any person or persons engaged in the said representations or incident thereto.

(11) THE Proprietor reserves to himself the right to sell programmes, and all profits derived therefrom, as also from the refreshment saloons, cloak rooms, and from the hire of opera glasses, shall belong to him absolutely.

(12) THE Manager shall observe the usual time of commencing and terminating the performance, and the Members of his Company shall adhere to the customary Rules and Regulations of the said Theatre.

(13) SHOULD the said Theatre be closed through fire or on account of any Royal demise, Public calamity, Epidemic, or from any cause not under the control of the Proprietor, then this Agreement shall immediately terminate, and neither party shall have any claim against the other except in respect of any breach prior to such termination.

(14) SHOULD either party wilfully neglect or refuse to fulfil this Agreement or any part thereof the party so neglecting or refusing as aforesaid shall pay to the other party the sum of £—— as liquidated damages in respect of such breach of Agreement.

(15) THE Proprietor shall not be held responsible for the safe custody of any property belonging either to the Manager or his Company nor for any damage resulting thereto either by fire or other inevitable accident.

(16) THE said play shall not be produced or appear at any Theatre within a radius of three miles of the said Theatre within the space of six months prior to the fulfilment of this engagement.

(17) THE Proprietor reserves to himself the exclusive right to give matinees with any other Company on any days during this engagement.

(18) THIS Agreement shall be liable to cancellation if not returned to the said Proprietor duly executed within six days.

AS WITNESS the hands of the parties hereto the day and year first above written.

AGREEMENT BETWEEN MANAGER AND ARTISTE.

MEMORANDUM OF AGREEMENT made the —— day of ———— 190—, BETWEEN ———— of ———— (hereinafter called "the Manager") of the one part, and ———— of ———— (hereinafter called "the Artiste") of the other part, WHEREBY IT IS MUTUALLY AGREED BETWEEN THE PARTIES HERETO AS FOLLOWS:—

(1) THE Manager engages the Artiste to play the part of ———— in the play entitled ———— at the ———— Theatre, or elsewhere, and to sing, act, dance, or perform such other parts or characters as may be entrusted to the Artiste, and to understudy if required so to do, in consideration of which services the Manager shall pay to the Artiste a weekly salary of £————.

(2) THE engagement shall commence on or about the —— day of ———— 19——, and shall (*a*) continue until the———— day of ———— 19——, or (*b*) be for the run of the play or (*c*) continue for the ————tour, but the engagement shall (except as hereinafter provided) be subject to fourteen days' notice of determination.

Note.—This Clause must be varied to meet requirements.

(3) THIS agreement is made subject to the conditions, Rules, and Regulations governing the Theatre at which the Artiste may, for the time being, be engaged, and also the Conditions following:—

(*a*) The Artiste is engaged exclusively for the Manager, and during the continuance of this engagement will not perform, sing, dance, or otherwise exercise his or her talent, either for his or her remuneration or advantage, or for that of any other person or other Theatre or

establishment (although not thereby prevented from fulfilling this engagement) without having first obtained permission in writing of the Manager, and for each and every breach of this Rule the Artiste shall forfeit one week's salary, or his or her engagement, at the option of the Manager, but such forfeiture of one week's salary shall not be held to debar the Manager from enforcing the fulfilment of this Agreement in any other manner.

(*b*) The Artiste shall sing, act, and perform to the best of his or her ability, according to the directions of the Manager or his representative for the time being, whenever called upon, in any and every part assigned to him or her not incompatible with the line of business for which he or she may be engaged, and shall pay strict regard to the "make up" and proper dressing of each and every part assigned to him or her, and shall attend all rehearsals that may be called without payment, either during the continuance of this engagement or at any time within twenty-one days prior to the commencement thereof. Any wilful absence from a duly called rehearsal shall render the Artiste liable to a fine not exceeding a week's salary for every offence, or to immediate dismissal at the option of the Manager.

(*c*) No salaries will be paid for any nights or days on which the Artiste may not perform, whether through illness or any other cause; and any Artiste absenting himself or herself, except from illness or other unavoidable cause, shall, at the option of the Manager, forfeit one week's salary or his or her engagement, and shall further be held liable for any loss that may be sustained by the Manager owing to such absence. Illness, to be accepted as an excuse, must be attested by a Medical Certificate, to be delivered to the Manager or his representative as early as possible, and before the commencement of the performance. Should the Artiste be absent owing to illness or other unavoidable cause from more than six performances (whether consecutive or not) during the continuance of this engagement, then this Agreement may be cancelled by the Manager, and in no event shall the Manager be required to pay any salary for any omitted performance or performances.

(*d*) The number of performances will be seven in each week, and one-fourteenth of such salary will be paid for any additional performance.

(*e*) All parts, typed, written, or printed, shall be returned to the Manager whenever notice to that effect is posted up in the Theatre, and if not returned forthwith the value will be charged to the Artiste.

(*f*) No Artiste shall during the hours advertised for performances go into the front of the Theatre at which he or she may be engaged, or address the audience, or bring anyone not engaged in the Theatre behind the scenes, or in to the dressing rooms, without the express permission of the Manager, and any Artiste infringing this Rule shall, for each offence, forfeit a week's salary.

(*g*) Any Artiste being intoxicated, or using abusive or insulting language, or indulging in unseemly conduct, or smoking in the Theatre, or refusing to obey the reasonable orders of the Manager, shall at the option of the Manager forfeit a sum not exceeding one week's salary, or his or her engagement. Talking at the wings or on the stage (apart from the words of the play), inattention to business, the wearing of real flowers on the stage, or creating any undue noise in any part of the Theatre, or other establishment where the Artiste may be performing, shall constitute "unseemly conduct."

(*h*) All costumes (except wigs, shoes, and tights) shall be furnished by the Manager.

(*j*) The Manager reserves the right to suspend all performances during Holy Week and Christmas Week without any notice to the Artiste, and during such days as the Theatre may be closed at those periods no salary will be payable in respect thereof.

(*k*) Notices from the Manager, posted at the Stage Door, or addressed to the Artiste, or left with the Stage-Door keeper, or sent to the Artiste's last known address, will be held to be valid notices.

(*l*) Every Artiste or person engaged in any capacity undertakes to have his or her address entered in the Stage Door-keeper's book, or in the Prompter's book, if so directed by the Manager, or his representative for the time being, and to apprise him of any change of address, Any Artiste temporarily leaving the town in which he or she may be performing shall leave with the Stage Door-keeper or Prompter an intimation of his or her whereabouts, so that he or she may be recalled should emergency arise.

(*m*) No Artiste shall alter the music, words or business of his or her part, or any music, words, or business at any time prescribed by the Manager, or omit any portion thereof, or introduce other music, words, or business without the express permission of the Manager ; and every Artiste shall obey the Rules and Regulations from time to time imposed,

and all reasonable requirements from time to time made by the Manager, and the directions of the Musical Director or Stage Manager. Any Artiste committing a breach of this clause shall, for the first offence, forfeit half-a-week's salary, and shall for every subsequent offence forfeit a week's salary or (at the option of the Manager) his or her engagement.

(*n*) This Agreement, or any subsequent one, is terminable immediately in the event of there being a break at any time or times in the continuous performances of the play in which the Artiste shall be engaged, or any complaint made of the Artiste by the Lord Chamberlain, or in the case of the licence of the play being withdrawn, or in case of the Theatre being closed through fire, national calamity, or *force majeure*, or if in the exercise of the reasonable discretion of the Manager by reason of the incompetency to perform the parts assigned, or of the illness of the Artistes or by reason of any accident or unforeseen event (whether such accident or unforeseen event shall happen to either the Manager or the Artiste, or to the Company of which the Artiste shall be a member, or to the Theatre or other establishment at which performances are taking place) the Artiste does not play or perform.

(*o*) The Artiste is required while on tour to travel by the train or steamer conveying the Company, and in the carriage assigned by the Manager or his representative for the time being, and any infringement of this rule will entail on the Artiste cost of railway fare, which otherwise shall be defrayed by the Manager.

(*p*) The Artiste shall reside in the town or city in which he or she may be performing for the time being, and shall be within the Theatre at least half-an-hour before the advertised time for the commencement of the performance, or shall be liable to forfeit a sum not exceeding one week's salary or his or her engagement at the option of the Manager.

(*q*) The conductor is to be deemed an Artiste within the meaning of this Agreement, and he shall remain in the orchestra during the performance, and if required so to do he shall arrange and compose for the plays with which he may be performing.

(*r*) The Artiste shall have no claim whatever against the Manager for any personal injury or loss of property which may result from any cause whatsoever during the continuance of this Agreement.

(*s*) The Artiste is liable to a fine at the option of the Manager of a sum not exceeding one week's salary in any of the following cases :—

(*a*) For being late for rehearsal without permission ;

(*b*) For leaving or being absent from rehearsal without permission ; or

(*c*) For being late for performance, or late on the stage in any scene or keeping the stage waiting.

(*t*) All forfeitures, fines, and deductions payable hereunder shall be considered a debt due from the Artiste to the Manager, who shall be entitled to retain the same out of any salary in his hands which may be due to the Artiste.

AS WITNESS the hands of the parties hereto the same day and year first above written.

AGREEMENT BETWEEN AUTHOR AND MANAGER.

AN AGREEMENT made the———day of——— 19— BETWEEN ————, of ———, in the County of ————, Playwright (hereinafter called " the Author ") of the one part and ———— of ————, in the County of ————, Theatrical Manager (hereinafter called ' the Licensee " of the other part, WHEREAS the Licensee has requested the author to write for him a play which is at present intended to be called ————, founded on or comprising certain incidents which have been suggested to the Author by the Licensee, and the Author has consented to write the said play upon the terms and conditions hereinafter stated. NOW IT IS HEREBY AGREED BETWEEN THE PARTIES AS FOLLOWS :—

(1) The author shall within ——— weeks from the date hereof write the said play to the best of his skill and ability, and as far as he may be able to do so consistently with the general scenario of the said play, which has already been approved by the Licensee, and shall deliver to the Licensee the manuscript of the said play complete at or before the termination of the said period of weeks.

(2) All copyright in the said play shall belong to the Author solely, but the Author shall pay to the Licensee one-half of all sums received by him in respect of the cinematographic rights in the said play as and when such sums may be received by him.

(3) The Author shall effect such alterations in the said play when so written as shall be deemed necessary for the successful production and performance of the same, and for this purpose shall attend such rehearsals of the said play as shall be reasonably necessary.

(4) The Licensee shall pay to the Author on account of and in part payment of the fees or Royalties hereinafter provided the sum of £—— on the signing hereof, and the further sum of £——— on the like account on the delivery to him of the Author's manuscript, and neither of such sums nor any part thereof shall be returnable by the Author in any event whatsoever.

(5) THE Licensee shall have the sole right and exclusive Licence to perform the said play (otherwise than by means of cinematographic representation) throughout the United Kingdom and in the United States of America and Canada and the British Colonies for the space of——— years from the date hereof, subject to the payment of the sums hereby made payable and to the observance and fulfilment of the Conditions of this Licence.

(6) THE Licensee shall adequately advertise and produce in first-class style, and in a thoroughly efficient manner, the said play at a first-class West End London Theatre, with a competent cast to be mutually agreed upon, and with appropriate scenery, properties, and costumes, within the space of ——— months from the date hereof.

(7) The Licensee shall pay the Author as and by way of Royalties the sums following, that is to say :—

(*a*) For all performances of the said play in London whenever the gross weekly receipts from the letting of seats at the Theatre where the said performances shall take place shall not exceed £—— 2½ per cent. of such gross receipts, and where such weekly receipts exceed £—— but do not exceed £—— 2½ per cent. upon the first £—— and 5 per cent. on all over £——, and where such gross weekly receipts exceed £— 2½ per cent. upon the first £—— 5 per cent. upon the next £—— up to £——, and 10 per cent. upon all over £——.

[This and the following Sections of Clause 7 must be adapted to suit the circumstances.]

(*b*) In respect of performances of the said play in the United Kingdom in places known as No. 1 Towns, as specified in the schedule hereto, where the gross weekly receipts from the letting of seats at the Theatres at which the same shall take place shall not exceed £—— 2½ per cent., and where such gross weekly receipts exceed £—— 2½ per cent. upon the first £—— and 5 per cent. upon all gross receipts over £——.

(*c*) For every performance in the United Kingdom in places known as No. 2 Towns, as specified in the schedule hereto, the sum of ——— and in all other places known as "Fit-up" Towns the sum of ————.

(*d*) For every performance of the said play in the United States of America or Canada the Licensee shall pay the Author the sum of ——— per cent. of the gross receipts from the letting of Seats at the Theatre where such performances shall take place.

(*e*) In respect of each performance of the said play in the British Colonies the sum of ———.

(8) THE said sums of £—— and £——to be paid as before-mentioned shall be treated as paid on account of the first Royalties payable hereunder so far as they will extend, and so soon as the Royalties payable hereunder shall have amounted to the sum of £—— all Royalties thereafter payable hereunder shall be paid weekly on Monday in each week, and in the case of performances in the United Kingdom shall include all Royalties payable up to and including the previous Saturday's evening performances.

(9) Should the Licensee fail to produce the said play as herein provided or should the performances thereof at such Theatre be discontinued for any reason before the said sum of £——has become payable for Royalties at the rates hereby provided then the said sum of £—— or so much thereof as shall not be due to the Author shall be retained by the Author as and by way of liquidated damages, it being the intention of the parties hereto that the said sum of £—— shall be the agreed damages for failure by the Licensee to produce the said play

or to continue the performances thereof until £—— has been payable to the Author for Royalties as aforesaid.

(10) THE Licensee shall keep full and proper detailed "Returns" of the takings at or in connection with all the performances hereby contemplated, and as regards performances in the United Kingdom shall transmit to the author every night after the production full and correct copies of such detailed "Returns" certified by the Acting Managers at the Theatres where such performances shall have taken place.

(11) THE Licensee shall also produce and show to the Author or his agent the originals of such "Returns" and where they are under the control of the Licensee, the Books of Account, Seat Lists, Vouchers, and all other documents necessary for the proper vouching of the said "Returns."

(12) As regards performances of the said play in America and Canada the Licensee shall keep both in London and in America or Canada as the case may be full and proper detailed "Returns" of the Takings at or in connection with the said performances in America and Canada, and shall transmit to the Author on Saturday of each week after the first production full and correct copies of such detailed "Returns." certified by the Manager of the Company that may be performing the said play.

(13) NO material alterations or additions to the play shall be made without the consent in writing of the Author being first obtained.

(14) THE Licensee shall not assign this Licence or the benefit thereof without the previous written consent of the Author, such consent not to be unreasonably withheld in the case of a respectable and responsible person being proposed.

(15) In all advertisements and announcements of the said play the Author's name shall appear as "sole Author" thereof in prominent setting.

(16) SHOULD the Licensee at any time make default in payment of any sum payable hereunder or in the observance or fulfilment of any

of the covenants or conditions of this Agreement on his part to be observed and performed, the Author shall be at liberty on giving one week's previous notice in writing to the Licensee to revoke the Licence, and thereupon the same shall determine but without prejudice to any claim the Author may have at that date for breach of any of the conditions of this Agreement.

(17) THE Licensee shall pay on the signing hereof ——— towards the cost of this Agreement.

AS WITNESS the hands of the said parties the day and year first above written.

THE SCHEDULE ABOVE REFERRED TO.

No. 1 Towns.

Birmingham
Brighton
Bristol
Dublin
Edinburgh
Glasgow
Leeds
Liverpool
Manchester
Newcastle
Portsmouth

No. 2 Towns.

Belfast
Bradford
Hull
Nottingham
Plymouth
Sheffield
Aberdeen
Blackpool
Bolton
Cambridge
Cardiff
Cheltenham
Coventry
Douglas
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Scarborough
Southend
South Shields
Stockton
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York
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